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CR 92339-6

IN THE STATE OF WASHINGTON SUPREME COURT

Court of Appeals Division One No. 71894-1

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COURT OF APPEALS DIV
STATE OF WASHINGTON
2019 SEP 16 AM 9 26

FRANKLIN R. LACY Plaintiff-Appellant

v.

RICHARD RASMUSSEN, BETTY J. RASMUSSEN, RASMUSSEN WIRE ROPE & RIGGING,
CO., RASMUSSEN EQUIPMENT CO., BILL JOOST, LANDMANN WIRE PRODUCTS,
WEISNER, INC., WEISNER STEEL PRODUCTS, INC.

Defendants-Respondents.

On Appeal from San Juan Superior Court, Cause No. 10-2-05171-7

APPELLANT FRANKLIN R. LACY'S PETITION FOR REVIEW IN
THE WASHINGTON STATE SUPREME COURT

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Identity of Petitioner

Franklin R. Lacy, Appellant in Pro Se. The Court will want to know the caliber of Appellant trying to work through the requirements for response to Summary Judgment if there is to indeed be recognition of legalized deception. My college degree is a Bachelor of Science in Physics. If I studied one more term I would have a degree in Mathematics. I was hired by the Boeing Company out of college as one of the first seven graduates to program computers for them. In those days it was vacuum tube computers. They would run for about an hour before they broke down, and two hours was spent by maintenance personnel to change vacuum tubes. Computers had to be programmed with absolute precision, so I developed the habit of being absolutely precise in all I did in my work. I became known at Boeing as a highly successful problem solver, and this has extended into my entire life. You may verify this on my web site, www.franklinlacy.com, where I have helped our country solve national and international problems without charge including the demise of the former Soviet Union (1984) (There is a letter of gratitude on my web site from the Prime Minister's office of the Czech Republic, which they told me that they wrote only after they independently verified what I had done); Welfare Reform (1996) (My solutions along with the additional solutions of former Governor Tommy Thompson of Wisconsin is what our present system is today.); and many more including The solution that stopped the BP oil spill of April 20, 2010 (patent no. US 8,820,409 B2). My I.Q. is well above average, and my whole life has been heavily influenced by the application of reason and logic.

Citation to Court of Appeals Decision

1. Unpublished Opinion Filed July 20, 2015 Appendix 'A'
2. Order Denying Motions to Supplement the Record August 6, 2015 Appendix 'B'
3. Order Denying Motion to Publish August 12, 2015 Appendix 'C'
4. Appellant's unanswered Motion for Reconsideration of Order Denying Motions

To Modify (August 13, 2015, sent overnight first priority a. m. delivery)(also contains clearer exhibits used including expert witnesses Dr. R. Craig Jerner's, R. John Phillips PE's, Dr. Joseph Vicaryous' and Junior Roberts' original reports Appendixes 'C', 'D', 'E', and 'F', respectively.

5. Order Denying Motion for Reconsideration August 17, 2015 Appendix 'G'

Issues Presented for Review

1. There is a lack of unique information and there is misinformation as to what the Courts expect to see. Petitioner proposes to change this through a write up for pro se litigants on the court's website. Currently only the Courts and trained counsel have this information. Lack of this information prevents pro se litigants from winning against any summary judgment motions. Consistently pro se litigants haven't been winning. After reviewing the 127 cases that came up on a search for "summary judgment" together with "pro se" in Westlaw Next, it was learned that there is an exception for pro se criminal cases, which provided the Court's suggested help to the pro se litigants. Then the pro se criminal cases were won more often than the cases represented by counsel. Please see the 'arguments' section for case law. The items of needed information that are unknown to pro se litigants are in bold face, so the Court can readily realize the need and value of this information.

The courts need to write, "Treat motions for summary judgment as **mini trials before the Judge**. Get together your best evidence including **affidavits (other than from pro se litigant), corroborating affidavits**, deposition quotes (**with highlights reproducible on black and white copies**), and **expert witness reports (very important because Judges don't have time to review evidence that is accumulative, and they**

often won't). Although the statements in the Rules of Civil Procedure, Rules of Appeal, and Rules of Evidence may lead you to believe that you just have to state what the facts are followed by a personal affidavit and the Judges will believe you, **this is no longer true if it ever was true.**

Remember that adjudication is an ever changing concept. What works today in your pleadings and briefs may not work tomorrow, and the courts won't be informing you of these changes. Only lawyers will have this evolving information. This gives lawyers unfair advantage that allows them to win every time unless you apply the information herein provided. In response to Motions for Summary Judgment, you are guilty unless you can prove you are innocent and have a case by presenting a preponderance of evidence. There are constitutional questions about being denied due process because of this. Hopefully this information will even out the playing field. Be direct and brief in your response and include your best trial evidence including hiring expert witnesses.

When the Court of Appeals is willing to review a case, De Novo, they do not mean that they will review all the evidence presented up to final judgment and results and pleadings for any Motions for Reconsideration. In the case of Summary Judgment, they are only reviewing your evidence presented in Response to the Motion for

Summary Judgment. So get all your evidence and expert witness reports submitted within your response pleading. Use it or lose it. Don't be afraid to ask for additional time to get your evidence and expert witness reports together. Often the 17 days including weekends and holidays that they give you for response is just not enough time when you receive this surprise Motion for Summary Judgment.

The courts want to see arguments each followed by statutes and each followed by case law. They won't have the patience to read case law grouped together at the end of the pleading without quotes being repeated ahead of the case law. Keep your responses separated by category within the response to the Motion for Summary Judgment. Don't group them together in the response as one in order to save precious space. If you don't do this you run the risk of the court rebelling by calling your response meaningless or confusing. Therefore you will lose your case, and judgment will go against you both before the trial court and before the Court of Appeals."

It takes far less space for the movers of the Motions for Summary Judgment to come up with 10 categories of their motion than it takes for non-movers to submit evidence in reply to these ten

motion categories within the 20 pages required by the court. This space requirement is additionally burdened with required line spacing and margins. It would be far more appropriate to require 20 pages or 10 pages per category whichever is larger for responses to Motions for Summary Judgment. Without these considerations and page adjustments, pro se litigants are being denied due process under the U.S. and Washington Constitutions. Pro se litigants are being shut down because of an inadvertent rule violation when their case actually has merit. This is against the teaching of RAP 1.2(a) where justice should take priority over inadvertently not having followed rules.

- 2. Washington State is in violation of U. S. Supreme court rulings concerning Motions for Summary Judgment. Federal Court takes precedence when the State laws are in conflict.**
- 3. The trial court and Court of Appeals erred because they are allowed to consider what is the most probable result of the shackles letting loose chunks of metal, but they lack the knowledge of the mathematics of probability. They don't have the tools to conclusively figure it out. In this case it was a very serious error. AP tried to meaningfully and accurately explain probability and the obvious result that it is highly probable that the shackles were repeatedly**

manufactured with defects that made them release chunks of metal resulting in release of Appellant/Petitioner's (AP's) dock floats with substantial resulting damages year-after-year. Appellant/Petitioner (AP) was quite reasonably assuming that the shackle bolts were unscrewing when they were under tension with two tidal changes each day ranging up to 14 feet from high to low tide. AP also established that installing dock sections to existing undersea anchors in a highly current affected area could only take place around 5 days a year when high and low tide were the same for 6 hours. This occurs during the summer each year. By contrast, AP can install new docks by dropping anchor weights already connected to the dock floats during the 40 minutes between tidal changes; however, the reconnection of repaired dock floats to preexisting 10,000 pound concrete bottom slab anchors involves divers, who need much more time to complete the job. This serious error by the court coupled with item 1 meant that obviously defectively manufactured dock shackles were being sold to unsuspecting purchasers regardless of the purpose intended, and the courts are content to ignore justice including the testimony of expert witnesses Dr. R. Craig Jerner, who metallurgically analyzed the defective shackles sent to him, and R. John Phillips, PE, who concurs and adds that type 304 stainless steel

shackles should last 10 years in salt water. The shackles were defective when they were sold. Please see the AP's MTR for proof. Also please see the clearer exhibits in AP's unanswered Motion for Reconsideration of Order Denying Motions to Modify August 13, 2015 (MDR). When AP realized that the Court of Appeals and the trial court was not going to even read AP's submitted evidence of Defendant's wrong doing based upon what is most probable (cp 154, Brief p1, p6-item 9), he hired expert witnesses who concurred that the shackles were 100% defective.

- 4. This petition involves an issue of substantial public interest that should be determined by the Washington State Supreme Court. Defendants are knowingly selling defective shackles without the care standard of supervision by an independent company during the manufacture of China made products. Knowing that the courts will just require them to refund the purchase price if sued because of their carefully worded terms and conditions on the back of their purchase form, Defendants are continuing to sell their 100% defective alleged stainless steel 1" shackles to purchasers by fraudulently concealing their Federally required country of origin markings when AP expressly and repeatedly refused to buy any China manufactured goods. Further concealment arose when**

Defendants failed to tell purchasers that the shackles are defective. Defendants are creating great harm to the public in exchange for maximizing their profits. This harm and AP's disabling injuries are exceptions in the Washington Product Liability Act (WPLA) as was covered in AP's brief. AP was disabled in his right knee, his peroneal nerve on his right leg's shin bone, and his broken peripheral bones on his right hip socket. With more than one disability, AP's statutes of limitation and time barring are tolled (RWCA 4.16.260). This is also true for fraudulent concealment of the 100% sold shackle defects.

- 5. Defendants Weisner(s) and Landmann should be included in this case because their out-of-state concealment went on for 7 months. The statutes require tolling the 3 year statute of limitations for the length of these defendants' concealments. That makes them legally served with their Summons and Complaints. If this isn't allowed then Defendants Rasmussen will simply blame Weisners and Landmann for the misconduct. Please see RCWA 4.16.180).**

Statement of the Case

Appellant/Petitioner (AP) was awarded a patent on a new dock system. It is unique in that the vast amount of salt waterfront property sits on the tops of mountains in Puget Sound with steep drop offs into deep water. The conventional way of building docks is to have the floats rise and fall with

the tide guided by pilings sunk into the water way bottom. Due to the steep drop offs to deep water along the water front most properties could not have docks until **AP** designed a dock system wherein the dock floats are not guided by pilings. Therefore the floats are kept in place regardless of tide and storms even in deep water using **AP**'s unique anchoring salt water dock system. It is the only system known to allow docks to stick out water ward over deep water. **AP** found that it worked beautifully for the 7 month periods after installation. Then all the 10,000 pound+ dock floats became released to break up on the shoreline rocks and to ram and damage the dock ramp piers and gangway. **AP** had initially Approached Rasmussen Company in 1996. He had built a 48 foot by 55 foot by 14 foot high clearance building for building the dock floats. **AP** also built a 3500 square foot machine shop and research and development center. He purchased a foamer and a fiberglasser as well as various other items of shop equipment including two gantries and a 26,000 pound lifting capacity crane, a Poclain excavator, a large size backhoe, dump truck, and equipment trailer. By early 1996 **AP** built his prototype dock floats, which were 25 feet long by 10 feet and 15 feet wide (5 total). **AP** contacted Rasmussen Company about purchasing dock cabling, shackles, and block pulleys to secure the dock floats in place. **AP** was referred to Bill Joost (BJ), and **AP** met at Rasmussen Co. in early 1996. At that meeting **AP**

sketched and explained the workings of his dock patent for use in salt water and asked Bill Joost for recommendations for shackles, blocks, and cabling to do the job based upon **AP**'s described Application. BJ at first recommended 1" galvanized shackles, cabling, and blocks. **AP** clearly specified that he would not ever buy China manufactured goods for his dock system, Bill said he would make a note of it, and he allegedly ordered American made hot dipped galvanized shackles, dock lines, and blocks. These shackles lasted at least 5 years before the galvanizing ate through and some of the shackles needed replacing because they reduced in diameter from 1 inch to 3/8 inch. So **AP** asked for the best quality shackle not made in China. Mr. Joost recommended 1 inch stainless steel shackles, which **AP** agreed to buy providing they did not come from China. Bill Joost said the shackles would be manufactured in England and would cost me a premium price as a result. I agreed. When the shackles were delivered they were all shiny with chrome plating, and they did not have any country of origin markings, which Applicant learned from Defendants in depositions is a Federal mandate. Each year the dock lines were releasing, and the dock floats were becoming damaged after approximately 7 months of installation. **AP** was certain that the bolts on the shackles were unscrewing, which is a known problem with shackles. Mr. Joost was appraised of the problem, and he recommended that **AP**

install 1” stainless steel shackles with the screw pin shackle bolts replaced by shackle bolts that screw into the yoke and are locked with a locking nut and cotter pin sticking through holes in the shackle bolt threaded end. All the stainless steel shackle bolts and their dock lines were again gone after only 7 months on average following installation with dock floats becoming free and damaged. Each year AP tried different things to stop the shackle bolts from unscrewing. In March 2005, one of the freed dock floats was grinding against AP’s shoreline rocks after the 6 shackle bolts had released it. The water was relatively calm, so AP got a tether line and proceeded to climb on board the float to fasten the line in order to pull the float to the sandy beach to prevent more damage. There was a steep shoreline under water drop off where the dock float was. AP lifted his left leg to climb onto the float to attach a tether line, when a freak wave instantly slammed the 10,000 pound float into AP’s right knee bending it full backwards. AP passed out from the pain. When AP became conscious he was on his back in great pain and soaking wet. AP remembered a loud gurgling noise, so the dock float must have run over him. The 10,000 pound dock float fortunately was backing off at about just below the waste when AP was fully conscious. AP’s right leg was hugely painful, and he could not put any pressure on it. AP also was worried that the dock float would come back over him and maybe stay.

AP used his left side to crawl up the shore and drag himself onto a log. AP found a long stick within reach that he could use as a staff, and he slowly and painfully limped on one foot to his home. AP's wife is a worrier, so he told her that he fell. AP spent the night in a recliner chair, not daring to move. His wife bought him a cane, and he also acquired and used crutches. With the help of ice, AP's right leg felt good enough to limp with a cane. Then in May 2008 the pain in AP's right leg was just too great. His right knee was replaced. In January 2014, AP turned at the airport counter to catch a flight after it took an hour to check in. AP's right leg would not hold him up, so he fell. He landed rigidly on both his hands and rotated onto his right forehead, which became gashed and bleeding from the impact. AP's left shoulder was dislocated and his right wrist was also sprained from the impact. AP's right leg was surging with pain from his right hip down to just below his right knee. AP and his wife were going to Hawaii, and he did not want to miss his flight. The TSA agent realized AP's plight and helped him get to his gate. AP made the flight, but his injured right leg got progressively worse. AP just stayed in the condo in Hawaii with his right leg elevated and packed in ice for the whole stay until March 7, 2014. When AP got back to Friday Harbor, Washington, he immediately went to the emergency entrance at the small hospital there. They took x-rays which the doctor showed AP that there

was shattering of the perimeter of his right hip socket. The doctor advised physical therapy in Friday harbor. It didn't help. When AP got back to Florida he was referred to a nerve specialist who diagnosed the crushing of his right leg's peroneal nerve against his shin bone. AP hadn't even mentioned the loose dock float running over him at that point in the treatment. The specialist's name is Tony Santos. AP wanted to use her as an expert witness, but when he called to ask, she had just gotten out of triple bypass heart surgery and was feeling truly terrible. AP just couldn't ask. AP has a permanent disabled parking pass, which AP copied and submitted to the Court of Appeals in his reply brief. AP also initially had a 6 months temporary handicapped parking plaque which he reproduced for his trial court summary judgment reply brief (cp 1698-1699). AP has on-going permanent disability of his peroneal nerve just below his right knee and disability of his right hip. When AP got back to Washington in July 2008, he arranged for divers to check on, and service the missing shackles and lines and to clean off the dense vegetation under the one remaining dock float. The shackles were all missing except one was dangling from a dock connecting eyebolt. The divers showed it to AP. It looked alright except for a large chunk of metal completely missing including one of the shackle yokes. AP fastened the remaining float, which was only holding on by one tethering rope, with unused shackles,

and he put all the remaining 7 unused stainless steel shackles into a bucket of Puget Sound salt water just before he left for Florida late in October 2008. When AP returned to Washington on June 20, 2009, he checked the bucket. All of the shackles were badly deteriorated. AP sent Bill Joost his pictures of the defective shackles. BJ kept promising to take it up with the owners and manufacturers and get back to me. He never did. AP offered mediation, but no one got back to him, so AP filed this lawsuit in mid-August 2010. There were 136 alleged stainless steel shackles installed that mainly replaced previously installed unused shackles that broke apart releasing chunks of material in 7 months. Bill Joost admittedly said in deposition that he did not provide me with any catalogues. AP had only Bill Joost's recommendations which he said he got from the manufacturers (Brief p 14; grouped cp154, Ex B p141, L21 to p142, L6; p143, L 6-14). AP is disabled in several areas of his right leg because of this. The peroneal nerve damage is permanent.

ARGUMENT

Given the space constraints, Appellant/Petitioner (AP) must be brief.

1. INFORMATION MISSING THAT SHOULD BE PROVIDED

Please see 'Issues Presented for Review' Item 1 including sample necessary court information inclusions that AP and others would otherwise not know. Without this information, the courts are biased

against pro se litigants. AP has considerable reason and logic savvy (See Identity of Petitioner (IP)), but the courts destined him to lose the Motion for Summary Judgment because the court writings and case law minimized what AP needed at this stage (CR 56). The Appeals Court completely ignore CR 9.11(a)(1)-(6) which is totally justified in this case for the sake of justice. Two highly qualified expert witnesses reported that the shackles were defective in their manufacture (see Appellant Franklin R. Lacy's Motion For Reconsideration Court Of Appeals Affirming Motion To Dismiss Of Respondents Richard Rasmussen, Betty J. Rasmussen, Rasmussen Wire Rope & Rigging Co., Rasmussen Equipment Co, Bill Joost, Landmann Wire Products, Weisner, Inc., Weisner Steel Products, Inc (**MTR**), July 30, 2015. The expert witness reports are more easily read in the appendix herein and in Appellant Franklin R. Lacy's Motion For Reconsideration Court Of Appeals Court's Order Denying Motion To Modify (**MTM**) August 13, 2015.

“Due process requires that aliens” (and pro se litigants) “have the opportunity to present their cases effectively.” Immigration and Practice Manual 5:13 citing *Landon v. Plasencia*, 459 U.S. 21, 36, 103 S.Ct 321, 74L.Ed.2d 21 (1982)

The U.S. Constitution requires that Due Process also be protected at appellate levels... *Evitts v. Lucey*, 469 U.S. 387,

105 S.Ct. 830,83 L.Ed.2d 821 (1985)

For the sake of justice, the courts owe it to pro se litigants to see that they have the basic information to proceed. The courts made no effort to do this.

In answer to Defendants' Response Brief, which erroneously interpreted statutes, AP's Reply brief (**ARB**) of March 9, 2015 contained rebuttal statutes, too many to argue herein. In AP's **MTR** he argued the truly cogent statutes including **RCWA 4.16.260, .250, .180, and .190**. It also argues against time barring for the statutes cited. AP clearly has two or more disabilities, so the tolling of any statutes of limitations and time barring moves back (**RCWA 4.16.260**). **RCWA 4.16.190** does not take place with more than one disability. The required 'Country of Origin' marking **19 U.S.C.A. 1304** is argued on pages 11-12 of **MTR**. Regarding WPLA, please see page 12 of **MTR** for very concise arguments with case law. It is most probable that the shackles were defective when manufactured. See page 16, with the most probability that the three right leg disabilities occurred by the 10,000 pound dock float smashing against AP's right leg and running over him. The 100% manufactured defective shackles

is proven on page 1 of the MTR.

“The legal requirements of proving damages is in the trial brief and jury instructions” in **Superior Case No. 1-2-16429-5 SEA, 2005 WL 3974988 February 3, 2005 under Legal Requirements for Proving Damages, page 3, paragraph 2 and 4 citing *Larsen v. Union Inv. Loan Co.*, 168 Wash. 5, 11(1932) citing U.S. Supreme Court *Storey Parchment Co. v. Peterson Parchment Paper CO.*, 282 U.S. 555, 75 L. Ed. 544**

Defendant’s negligence is the sole direct and proximate cause of the 100% release of chunks of material from the stainless steel shackles within 7 months of installation unused.

Therefore it is only to leave for the jury to determine solely the question of damages. The high probability that all the shackles were manufactured defectively becomes the law **RCW 42.17.340**. Also note CR-56(c). Specifics are deceptive.

***Emilio Rodriguez v. Lynn Sjolund & Humberto Rodriguez*, No. 09-2-34115-0-SEA page 9, paragraph 1-3 under C.**

2. VIOLATION OF SUPREME COURT LAW

See page 4. Please also see **RAP 1.2(a)**. Justice trumps rules.

The U.S. Supreme Court decisions override Washington State law. “Washington cannot impose a higher burden on the exercise of the right to proceed pro se than the United States Supreme Court.” ***State of Washington V. Kurt Randall Madsen, Supplemental Brief Petitioner, Supreme Court of Washington, January 15, 2009.***

Separate issues can be raised in pro se briefs. Since the Court

of Appeals did not read AP's brief and cumulative evidence that would show the high probability of 100% poorly manufactured shackles, the motion for reconsideration of the Appeals court decision should have been allowed to convince the court of their error including overcoming arguments on the subject of alleged time barring. Please see arguments in **MTR**. But the court refused to accept any more input as evidence from Plaintiff in pro se. In fact they erred by their "Order Denying Motions to Supplement the Record," when no Motion was forthcoming. This arrived at AP's Florida residence less than 24 hours before AP's **MTR** had to be picked up by an independent server and sent out overnight priority Federal Express. This told AP that there would be no more considerations; thereby denying AP due process.

***State of Washington v. Glen Sebastian Burns*, No. 80865-1, Washington State Supreme Court, November 30, 2007, page 5, line 4.**

"...Courts must take care to insure that pro se litigants are provided with proper notice regarding the complex procedural issues involved in summary judgment proceedings." ***Edward M. Simelton v. Board of Industrial Insurance Appeals*, No. 04-2-08144-1SEA. Page 11, 7a., 4th paragraph**

This was not done. The court should have afforded Plaintiff a "liberal viewing of his pleadings" as outlined in the decision

of the United States Supreme Court in

***Haines v. Kramer*, 404 U.S. 519, 92 S. Ct. 594, 30 L. Ed. 2d. 652 (1972)” as cited in Edward M. Sielton v. Board of Industrial Insurance Appeal. No. 04-2-08144-1SEA, July 6, 2004.**

Judicial Note 5. “The United States **Supreme Court**, in *Haines v Kerner* 404 U.S. 519 (1972), said that, all litigants defending themselves must be afforded the opportunity to present their evidence and that the Court should look to the substance of the complaint rather than the form.”

***Ronald W. NEWQUIST, Plaintiff, v. CITIMORTGAGE INC.*, No. 11-2-33035-4SEA September 27, 2011, page 1**

“This court is hereby put upon Mandatory Judicial Notice to observe the determinations the Supreme Court of the United States, in the case ***Puckett v. Cox* 456 F2d 233 (1972 Sixth Circuit USCA)** where it was held that a pro-se (or ***In Propria Persona***) complaint requires a less stringent reading than one drafted by an attorney.” Page 1

“Pro Se litigants cannot be dismissed for failing to state a claim upon which relief can be granted. See *Haines v. Kerner*, 404 U.S. 519 (1972)”

***Eisenwerk, Inc. and William Schmidt v. Keybank National, Inc.* , No. 05-2-30354-9 KNT, February 10, 2006, Page 2.**

3. MOST PROBABLE EVIDENCE

Please also refer to pages 4-6. Also **RAP 1.2(a)** favors what is just over rules of the court. There are full arguments in AP’s Motion to Reconsider (**MTR**) which were clearly not read and ignored. This is indicated because of the preponderance of overwhelming expert witness evidence, and the court’s 11th hour Order Denying Motions to Supplement the Record. AP filed an unanswered Motion for Reconsideration (**MDR**). AP argues that the **MDR** should have been decided first. Defendants

Rasmussen repeated their wrong doing by consistently selling defective shackles without the required country of origin because they knew that AP would not buy China manufactured goods. This repeatedly occurred from 2002 to 2008 showing their intent to defraud. Even if Defendants didn't know that the goods that they were selling for years were defective, it was certainly their obligation to know.

***State of Washington v. Quadaffi Amin Howell* 2006WL6657380, May 4, 2006, page 5 citing *State v. Powell*, 126 Wn.2d 244, 258, 893 P.2d 615 (1995)**

Also there is a pertinent court case on Probability in:

***Rounds v. Nellcor Puritan Bennett, Inc.*, 147 Wash.App. 155 para. 18, 19 194 P.3d 274**

The Independent Duty Doctrine should not apply because this is fraudulent concealment. The fact is (100%) shackle manufacturer defects were not told to AP. Ignorance does not excuse Defendants Rasmussen, Weisner(s), and Landmann.

“...The Independent Duty Doctrine should not apply to Claims of Fraudulent Concealment or Fraud in the Inducement.” *Elcon Construction, Inc. v. Eastern Washington University*, Supreme Court of Washington, September 27, 2011

Fraudulent Concealment of a cause of action tolls the statute of limitations; therefore damages should be collectable since 2002 when purchases of stainless steel shackles began.

***August v. U.S. Bancorp*, 146 Wash.App. 328 190 P.3d 86**

4. PUBLIC INTEREST

Please see pages 6 – 7. Public safety is absolutely involved.

5. INCLUDE DEFENDANTS WEISNER(S) AND LANDMANN

Please also see page 7. Also doing what is just should come ahead of court rules. Please see RAP 1.2(a). Note AP's Brief Referrals and arguments.

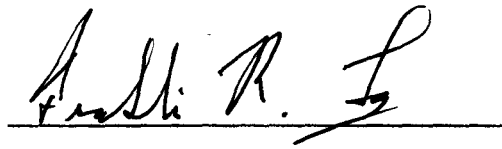
Also please see the very logical arguments in **MTR** including the affidavit of Microsoft expert witness Junior Roberts. See clearer exhibits in **MTM**.

Please see **RCW 4.16.180**. Please include these Defendants in the lawsuit.

CONCLUSIONS

Appellant/Petitioner respectfully requests this august body to consider AP's arguments herein and come to the only reasonable conclusion for the sake of justice. Please reverse all the court orders in the appendix and refer this case back to the trial court to proceed with the jury trial against all Defendants. AP, in pro se, was misled by CR 56's less-than-expert-witnesses specified requirements. When the preponderance of expert witness testimony clearly shows that all 136 of the alleged stainless steel shackles were defective during manufacture without AP being aware of it, please find that it amounts to factual damages that can be considered law. All that should be left, in this case, is for the jury to determine the amount of damages that should be awarded. Please also find that the courts' web site must be updated to include a section explaining to pro se litigants as shown in Citation herein (page 1). Please also include Item 5 Defendants.

Dated this 15th day of September, 2015.

A handwritten signature in black ink, appearing to read "Franklin R. Lacy", written over a horizontal line.

Franklin R. Lacy, Appellant/Plaintiff "In Pro Se",
1083 N. Collier Blvd., #402
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239-970-2213 (cell no. 813-422-3349)

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Franklin R. Lacy
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Copy sent Federal Express to The Honorable Richard J. Johnson, Clerk, Court of Appeals, Div. 1, One Union Square, 600 University Street, Seattle, WA 98101-4170 In addition to being served by Federal Express on the Trial Court Clerk at 350 Court Street, #7, Friday Harbor, WA 98250 and Defendants.

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PROOF OF SERVICE

I, Doug Nettles, am over 18 years of age and have no interest in this case. I hereby certify under penalty of perjury under the laws of the State of Washington that on this day I caused to be served in the manner indicated a true and accurate copy of

APPELANT'S PETITION FOR REVIEW

via Federal Express overnight to Defendants below AND sent by Federal Express overnight to The Honorable Richard J. Johnson, Clerk, Court of Appeals, Div. 1, One Union Square, 600 University Street, Seattle, WA 98101-4170

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September 15, 2015



Doug Nettles on September 15, 2015

58 North Collier Blvd., Suite 2002
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FILED
COURT OF APPEALS DIV. 1
STATE OF WASHINGTON
2015 SEP 16 AM 9:26

APPENDIX IDENTIFICATION

APPENDIX 'S' IS THE ONLY ONE WITH EXHIBITS WITHIN SO IF THERE IS AN EXHIBIT LABEL IT IS PART OF APPELLANT'S MOTION FOR RECONSIDERATION EXHIBITS

<u>CONTENT</u>	<u>APPENDIX</u>
1. Unpublished Opinion of Appeals Court (A. K. A. Judgment)	Appendix A
2. Copy of Motion for Reconsideration	Appendix B
3. Court Denied Motion to Supplement the Record 20	Appendix C; 14;
4. Order Granting Defendants Weisner, Inc. and Weisner Steel Product's Motion to Dismiss	Appendix E
5. Order Granting Landmann Wire Rope Products, Inc's. Motion for Order of Dismissal with Prejudice and/or Finding that Landmann is not a Party	Appendix F
6. Order on Plaintiff's Motion to Approve Expanded Amended Complaint	Appendix G
7. Final Judgment with Attorney Fee paid \$63,783.84 payment made and Petitioner wants returned with any interest paid	Appendix H; Brief 5; 14
8. Appeals Court Attorney payment order Rasmussen - \$8,262; Weisner - \$9,286.71; and Landmann - \$9,402.98	Appendix I
9. RCWA 4.16.180 text	Appendix J
10. RCWA 4.16.190 text	Appendix K
11. RCWA 4.16.250 text	Appendix L
12. RCWA 4.16.260 text	Appendix M
13. RCWA 42.17.340 text	Appendix N
14. RAP 1.2(a) text	Appendix O
15. RAP 9.11 text	Appendix P

- 16. CR 56 text** **Appendix Q**
- 17. CR 59 text** **Appendix R**
- 18. Appellant's Motion for Reconsideration Court of Appeals**
Affirming Motion to Dismiss of all Respondents with easily
read exhibits 'A' through 'V' including 3 expert witness
Affidavits (Exh. F, G, K, L), Richard Aarons Affidavit (Exh. J),
two Appellant affidavits (Exh. O, S), a medical doctor's affidavit 6; 14 – 18; 20
(including nerve specialist Tony Santos' notes (Exh. C, D) all
with direct information **Appendix S**
- 19. Letter of Gratitude from the Prime Minister's Office of the**
Czech Republic to convince the U.S.S.R. to change. Verifiable
Along with quite a few other solutions on www.franklinlacy.com Appendix T

IN THE COURT OF APPEALS OF THE STATE OF WASHINGTON

FRANKLIN R. LACY,)	
	)	No. 71894-1-I
Appellant,)	
	)	DIVISION ONE
v.)	
)	
RICHARD RASMUSSEN, BETTY J.)	
RASMUSSEN, RASMUSSEN WIRE)	
ROPE & RIGGING CO., RASMUSSEN	)	UNPUBLISHED OPINION
EQUIPMENT CO., BILL JOOST,)	
LANDMANN WIRE PRODUCTS,)	
WEISNER, INC., WEISNER STEEL)	
PRODUCTS, INC.,	)	FILED: <u>July 20, 2015</u>
)	
Respondents.)	

SPEARMAN, C.J. — Franklin Lacy filed this action alleging injuries and damages resulting from defective shackles that he used to secure his patented rough water dock system. The trial court dismissed Lacy's claims, primarily on the basis that they were time barred. Because Lacy fails to demonstrate any error, we affirm.

FACTS

Franklin Lacy appeals from trial court orders dismissing his claims against two sets of defendants: (1) Rasmussen Wire Rope & Rigging Co., Rasmussen Equipment Co., Richard Rasmussen, Betty J. Rasmussen, and Bill Joost (collectively Rasmussen); and (2) Weisner, Inc., Weisner Steel Products, Inc., and Landmann Wire Rope Products, Inc. (collectively Weisner and Landmann).

Lacy patented a rough water dock system in 1991. In 1995, he contacted Rasmussen Wire Rope & Rigging Co. and spoke with Bill Joost. Lacy ordered double braided nylon line and hot-dipped galvanized shackles from Rasmussen to

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secure the dock system. Lacy acknowledged the invoice stated that it was subject to the conditions set forth on the reverse side and that he read the terms and conditions.

Lacy installed the dock system, which originally consisted of five docks, on his Friday Harbor property in 1996. Lacy spent about six months each year in Friday Harbor and the remainder of the year in Hawaii.

In 2002, Lacy determined that the galvanized shackles were not lasting as long as he hoped and switched to type 304 stainless steel shackles that he purchased from Rasmussen. In 2003, the dock failed, causing three sections to separate and land on the rocks. In his deposition, Lacy acknowledged that the shackles were the cause of the failure:

The only thing it could be is the shackles. You have the intact eye bolt under the dock, and it hadn't gone anywhere, other than going with the dock. . . . So it didn't deteriorate at all. It's in perfect shape. And you are able to check enough of the dock lines that you can find to see that they haven't deteriorated. You find the end of it that would attach to the shackle. And so if that side's good and if the other side's good, what you're coupling has to be the problem.¹

The dock system failed again in 2004, causing additional damage. Lacy repaired the system using only four docks.

In about early 2005, Lacy noticed that the dock system was moving out of place. Lacy injured his knee while attempting to prevent further damage. After this

¹ Clerk's Papers (CP) at 996.

No. 71894-1-I/3

incident, Lacy reinstalled only one section of the dock, leaving the remaining four sections on the beach.

In the summer of 2006, the remaining dock rotated, but did not release. Upon inspection, Lacy noticed that the shackles were missing.

In the summer of 2007, Lacy noticed essentially the same problem, but he secured the dock with extra lines to prevent a release. When he returned in the summer of 2008, Lacy again noticed that the shackles had failed, although the reserve lines had held the dock in place. At this time, a diver discovered a "shackle with the eaten-away hasp"² hanging on one of the dock's eye bolts. Following this discovery, Lacy soaked the remaining shackles in salt water. By June 2009, the shackles had dissolved.

Beginning in 2008, Lacy purchased type 316 stainless steel shackles from Rasmussen. He observed no problems with those shackles from 2008 to 2013.

Lacy filed this action for damages against Rasmussen on August 11, 2010. The complaint alleged claims for misrepresentation, breach of implied warranty, negligence, damages to patent, reckless and constructive endangerment, and constructive sabotage. Among other things, Lacy alleged that Rasmussen had misrepresented the quality of the shackles, causing approximately \$25,000,000 in damages.

² CP at 1010.

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On August 26, 2011, the trial court granted Lacy leave to add additional defendants, including Weisner and Landmann. Lacy alleged that Weisner and Landmann were in the "chain of ownership and purchase of the shackles."³

Lacy served a purported summons and complaint on Weisner and Landmann in late January 2012. On May 7, 2012, both Weisner and Landmann moved to dismiss under CR 12(b)(6).

Lacy did not file an amended complaint until May 21, 2012. He then filed an "expanded amended complaint" on May 24, 2012, and a motion to "approve the expanded amended complaint" on May 25, 2012.

Following a hearing on June 15, 2012, the trial court granted Weisner's and Landmann's motions to dismiss, concluding that Lacy's claims were barred by the statute of limitations. The trial court denied the motion to approve the expanded amended complaint as moot.

On March 14, 2014, the trial court granted Rasmussen's motion for partial summary judgment and dismissed the majority of Lacy's claims. The trial court concluded that (1) Lacy's claims for shackles purchased from Rasmussen before August 11, 2006, were time barred; (2) Lacy's claims for consequential damages and lost profits were precluded by the terms of the sales contract and the absence of any admissible supporting evidence; (3) Lacy's tort claims for events occurring prior to August 11, 2007, were time barred; (4) Lacy's tort claims for the 2008 failure were

³ CP at 92.

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precluded by the independent duty doctrine; and (5) the Rasmussen defendants did not owe Lacy a fiduciary duty.

The court allowed Lacy to amend his complaint to add additional claims, including alleged violations of the Consumer Protection Act and the Uniform Commercial Code. Lacy later moved to amend the partial summary judgment order to a final order of dismissal, explaining that the trial court had already effectively denied all of his claims. On June 30, 2014, the trial court granted the motion and dismissed all of Lacy's claims with prejudice. The court awarded Rasmussen approximately \$64,000 in attorney fees.

DISCUSSION

Much of Lacy's briefing on appeal is rambling, disjointed, and unsupported by any coherent legal theory or citation to the appellate record or relevant authority. The briefs also contain numerous violations of RAP 10.3(a)(6), which requires a party to provide "argument in support of the issues presented for review, together with citations to legal authority and references to relevant parts of the record." RAP 10.3(a)(6).

In lieu of legal argument on appeal, Lacy repeatedly attempts to incorporate pleadings directed to the trial court by inviting this court to review hundreds of pages of the clerk's papers. This we decline to do. See In re Guardianship of Lamb, 173 Wn.2d 173, 183, 265 P.3d 876 (2011) (party waives issue not fully argued in appellate brief; Washington courts have repeatedly rejected attempts by litigants to

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incorporate by reference arguments raised only in the trial court). Nor will we search through the record for evidence relevant to a litigant's arguments. See Mills v. Park, 67 Wn.2d 717, 721, 409 P.2d 646 (1966).

In the trial court and on appeal, Lacy has blamed others for his inability to follow court rules and clear legal authority. But even though Lacy is representing himself pro se, we must hold him to the same standards as an attorney. See In re Marriage of Olson, 69 Wn. App. 621, 626, 850 P.2d 527 (1993). Consequently, the failure to comply with all procedural rules may preclude review. Id.

Standard of Review

To the extent that Lacy is challenging the trial court's dismissal of his claims on summary judgment, our review is de novo. We consider the materials before the trial court and construe the facts and inferences in the light most favorable to the nonmoving party. Hubbard v. Spokane County, 146 Wn.2d 699, 706-07, 50 P.3d 602 (2002). Summary judgment is proper only if there is no genuine issue of material fact. CR 56(c); Hubbard, 146 Wn.2d at 707.

Lacy appears to raise the following issues on appeal:

Sales of Shackles Before 2006

Relying on Architechtonics Constr. Management, Inc. v. Khorram, 111 Wn. App. 725, 45 P.3d 1142 (2002), Lacy asserts that the statute of limitations did not commence until June 2009 when he discovered that his remaining shackles had dissolved in buckets of salt water. But in Washington, Article 2 of the Uniform

No. 71894-1-I/7

Commercial Code (UCC) generally governs the sale of goods. See RCW 62A.2-102 (UCC covers all "transactions in goods"). The UCC statute of limitations provides that "[a]n action for breach of any contract for sale must be commenced within four years after ... the breach occurs, regardless of the aggrieved party's lack of knowledge of the breach." RCW 62A.2-725(1)(2) (emphasis added). Our Supreme Court has rejected the analysis in Architechtonics and held that, absent exceptions not applicable here, the discovery rule does not apply to breach of contract claims. 1000 Virginia Ltd. P'ship v. Vertecs Corp., 158 Wn.2d 566, 578-83, 146 P.3d 423 (2006). Because Lacy filed this action on August 10, 2010, the trial court did not err in concluding that contract claims accruing before August 11, 2006 were time barred.

Events Occurring Before August 11, 2007

Lacy alleged claims against Rasmussen for breach of warranty, misrepresentation, and negligence, all arising out of Rasmussen's sale of the defective shackles. In Washington, the Washington Product Liability Act (WPLA), chapter 7.72 RCW, is the exclusive remedy for product liability claims. Wash. State Physicians Ins. Exch. & Ass'n v. Fisons Corp., 122 Wn.2d 299, 322-23, 858 P.2d 1054 (1993); Wash. Water Power Co. v. Graybar Elec. Co., 112 Wn.2d 847, 853, 774 P.2d 1199, 779 P.2d 697 (1989). A product liability claim under the WPLA "preempts any claim or action that previously would have been based on any 'substantive legal theory except fraud, intentionally caused harm or a claim or action brought under the

No. 71894-1-I/8

consumer protection act, chapter 19.86 RCW.” Bylsma v. Burger King Corp., 176 Wn.2d 555, 559, 293 P.3d 1168 (2013) (quoting RCW 7.72.010(4)).

The statute of limitations under the WPLA is three years. RCW 7.72.060(3). Lacy's tort claims for damages and injuries occurring before August 11, 2007, are therefore barred.

Lacy maintains that the discovery rule tolled the statute of limitations until June 2009, when he determined that the shackles were dissolving in salt water. But under the discovery rule, the plaintiff must show that he or she could not have discovered the relevant facts earlier. Giraud v. Quincy Farm and Chemical, 102 Wn. App. 443, 449, 6 P.3d 104 (2000). “[W]hen a plaintiff is placed on notice by some appreciable harm occasioned by another's wrongful conduct, the plaintiff must make further diligent inquiry to ascertain the scope of the actual harm. The plaintiff is charged with what a reasonable inquiry would have discovered.” 1000 Virginia Ltd. P'ship, 158 Wn.2d at 581 (quoting Green v. A.P.C., 136 Wn.2d 87, 96, 960 P.2d 912 (1998)).

Here the evidence was undisputed that Lacy knew the shackles were repeatedly failing as early as 2003. Lacy provides no evidence or plausible argument suggesting why, after exercising due diligence, he could not have determined the cause of the failure. Lacy fails to demonstrate any material factual dispute regarding application of the discovery rule to the events occurring before August 2007.

Lacy appears to allege that the statute of limitations was also tolled by fraudulent concealment. See generally Giraud, 102 Wn. App. at 452. But because

No. 71894-1-I/9

he offers nothing more than conclusory allegations to support this claim, we decline to consider it.

Consequential Damages

Lacy contends that the trial court erred in dismissing his claims for consequential damages and lost profits. His primary argument appears to be that the defective shackles prevented him from licensing his patent to dock builders.

Although Lacy need not establish the precise amount of damages, "the evidence or proof of damages must be established by a reasonable basis and it must not subject the trier of fact to mere speculation or conjecture." ESCA Corp. v. KPMG Peat Marwick, 86 Wn. App. 628, 639, 939 P.2d 1228 (1997). Lacy acknowledged that all of his income since 2000 has been from investments. On appeal, he fails to identify any admissible evidence in the record suggesting that the defective shackles prevented him from marketing his patent or otherwise supporting his claims for consequential damages and lost profits resulting from the defective shackles. See Tacoma Auto Mall, Inc. v. Nissan North America, Inc., 169 Wn. App. 111, 135, 279 P.3d 487 (2012) (to establish lost profits, parties must demonstrate that they would have earned the claimed profits but for the defendant's breach).

A party cannot defeat summary judgment by relying solely on "conclusory allegations, speculative statements or argumentative assertions." Las v. Yellow Front Stores, Inc., 66 Wn. App. 196, 198, 831 P.2d 744 (1992). Rather, the party must identify specific, admissible evidence that demonstrates a genuine issue. Id. Lacy

No. 71894-1-I/10

failed to demonstrate a genuine factual issue as to consequential damages and lost profits.⁴

Independent Duty Doctrine

Lacy contends the trial court erred in concluding that his tort claims for damages arising from the 2008 dock failure are barred by the independent duty doctrine. Under the independent duty doctrine, "[a]n injury' ... is remediable in tort if it traces back to the breach of a tort duty arising independently of the terms of the contract." Elcon Const., Inc. v. Eastern Washington Univ., 174 Wn.2d 157, 165, 273 P.3d 965 (2012) (quoting Eastwood v. Horse Harbor Found., Inc., 170 Wn.2d 380, 389, 241 P.3d 1256 (2010)). Our Supreme Court has directed lower courts not to apply the doctrine to tort remedies "unless and until this court has, based upon considerations of common sense, justice, policy and precedent, decided otherwise." Elcon, 174 Wn.2d at 165 (quoting Eastwood, 170 Wn.2d at 417 (Chambers, J., concurring)).

In any event, however, Lacy has not presented any coherent legal argument establishing the existence and nature of Rasmussen's alleged breach of tort duties. We therefore decline to address Lacy's challenge. See Saunders v. Lloyd's of London, 113 Wn.2d 330, 345, 779 P.2d 249 (1989) (appellate court will decline to

⁴ Because Lacy failed to identify a factual issue as to consequential damages, we need not address the validity of the consequential damage limitation in the parties' sales agreement.

No. 71894-1-I/11

consider issues unsupported by cogent legal argument and citation to relevant authority).

Attorney Fees

The trial court awarded Rasmussen attorney fees based on the terms and conditions of the sales invoices, which provided that the "prevailing party in any suit, or proceeding shall be entitled to recover reasonable attorney fees." In his deposition, Lacy acknowledged that when he first started purchasing items from Rasmussen, the invoice stated that it was subject to the "conditions set forth on the reverse side"⁵ and that he then read the terms and conditions on the reverse side.

On appeal, Lacy contends that he was not told in advance that Rasmussen would be seeking attorney fees and that the terms and conditions were difficult to read. These contentions are irrelevant and, in any event, at odds with Lacy's own deposition testimony.

Lacy further claims that the terms and conditions applied only to the sale or rental of "equipment" and therefore did not apply to Rasmussen's sale of "goods." But Lacy makes no showing that this distinction affects the validity of the attorney fee provision, which applies to the "prevailing party in any suit."

Finally, for the first time in his response to Rasmussen's motion for attorney fees, Lacy alleged that he had written an objection to the terms and conditions on an

⁵ CP at 1015.

No. 71894-1-I/12

invoice. But Lacy has not identified any evidence in the record supporting this assertion.

Dismissal of Weisner and Landmann

Lacy also assigns error to the trial court's dismissal of his claims against Weisner and Landmann. He alleges that Rasmussen fraudulently concealed the identity of the new defendants and that the trial court gave him "a year to file his summons and complaint" involving Weisner and Landmann.⁶ Under the WPLA, Lacy's claims against Weisner and Landmann related to the sale of the shackles were subject to the three-year statute of limitations. See RCW 7.72.060.

In attempting to add them as defendants, Lacy never identified the specific nature of Weisner's and Landmann's alleged liability. He alleged that they were in the "chain of ownership and purchase" but raised no specific allegations against them in the amended complaint.

At the June 15, 2012 hearing on the motion to dismiss, Lacy conceded that his claim arose in August 2008. He also acknowledged that he was aware of Weisner's and Landmann's identities by May 2011, well before the statute of limitations expired. Nonetheless, Lacy did not serve Weisner and Landmann with an amended summons and complaint until January 2012, after the statutory period had expired, and did not file the amended complaint until May 2012. Lacy's assertion that Rasmussen's

⁶ Appellant's Br. at 45.

No. 71894-1-I/13

fraudulent concealment prevented timely commencement of the action is therefore meritless.

Lacy's contention that the trial court gave him a year to file the amended summons and complaint is frivolous. At the August 26, 2011 hearing on Lacy's motion for leave to add the new defendants, Lacy asked about setting the trial date and a discovery cut off deadline. The court informed Lacy that the trial date had not yet been set and that there was no discovery cut off date. At this point, the court observed that "if there's no action at all, just nothing happens for 12 months,"⁷ the court clerk would send out a 30-day dismissal notice. Nothing in the court's comments referred to the filing of an amended complaint.

Remaining Allegations

Lacy's remaining allegations, including assertions that Rasmussen doctored evidence and breached a fiduciary duty and that the trial court took "shortcuts"⁸ and failed to consider all of his arguments and evidence, are irrelevant, unintelligible, or too conclusory to address. Lacy has raised numerous new allegations and arguments in his reply brief. An issue "raised and argued for the first time in a reply brief is too late to warrant consideration." Cowiche Canyon Conservancy v. Bosley, 118 Wn.2d 801, 809, 828 P.2d 549 (1992) (citing In re Marriage of Sacco, 114 Wn.2d 1, 5, 784 P.2d 1266 (1990)).

⁷ Verbatim Report of Proceedings (VRP) (08/26/11) at 7.

⁸ Appellant's Br. at 1.

No. 71894-1-I/14

Attorney Fees on Appeal

As the prevailing party, Rasmussen is entitled to an award of attorney fees on appeal. The request is granted. See RAP 18.1(a).

Weisner and Landmann request an award of attorney fees for a frivolous appeal. See RAP 18.9(a). An appeal is frivolous "if the appellate court is convinced that the appeal presents no debatable issues upon which reasonable minds could differ and is so lacking in merit that there is no possibility of reversal." In re Marriage of Foley, 84 Wn. App. 839, 847, 930 P.2d 929 (1997). That standard is satisfied here. Not only has Lacy mischaracterized some of the facts underlying his attempts to add Weisner and Landmann as defendants, but he made no reasonable attempt to challenge the legal basis for the trial court's decision.

Rasmussen, Weisner and Landmann are awarded attorney fees on appeal, subject to compliance with RAP 18.1(d).

Affirmed.

Specimen, C.J.

2015 JUL 26 AM 10:16

WE CONCUR:

Jau, J.

Dunne, J.

IN THE COURT OF APPEALS OF THE STATE OF WASHINGTON

FRANKLIN R. LACY,

Appellant,

v.

RICHARD RASMUSSEN, BETTY J.
 RASMUSSEN, RASMUSSEN WIRE
 ROPE & RIGGING CO., RASMUSSEN
 EQUIPMENT CO., BILL JOOST,
 LANDMANN WIRE PRODUCTS,
 WEISNER, INC., WEISNER STEEL
 PRODUCTS, INC.,

Respondents.

No. 71894-1-I

ORDER DENYING MOTION
 FOR RECONSIDERATION

Appellant filed a motion to reconsider the opinion filed in the above matter on
 July 20, 2015.

A majority of the panel has determined the motion should be denied.

Now therefore,

IT IS HEREBY ORDERED that the appellant's motion for reconsideration is
 denied.

DATED this 17th day of August 2015.

Speerman C.J.
 Presiding Judge

2015 AUG 17 PM 4:19

COURT OF APPEALS
 STATE OF WASHINGTON

IN THE COURT OF APPEALS OF THE STATE OF WASHINGTON

FRANKLIN R. LACY,

Appellant,

v.

RICHARD RASMUSSEN, BETTY J.
 RASMUSSEN, RASMUSSEN WIRE
 ROPE & RIGGING CO., RASMUSSEN
 EQUIPMENT CO., BILL JOOST,
 LANDMANN WIRE PRODUCTS,
 WEISNER, INC., WEISNER STEEL
 PRODUCTS, INC.,

Respondents.

No. 71894-1-I

ORDER DENYING MOTIONS
 TO SUPPLEMENT THE
 RECORD

Appellant Franklin Lacy filed two motions to supplement the record in the above matter.

A majority of the panel has determined the motions should be denied.

Now therefore,

IT IS HEREBY ORDERED that the motions to supplement the record are denied.

DATED this 6th day of August 2015.

Speerman, C.J.
 Presiding Judge

2015 AUG -6 PM 3:20

COURT OF APPEALS
 STATE OF WASHINGTON

IN THE COURT OF APPEALS OF THE STATE OF WASHINGTON

FRANKLIN R. LACY,

Appellant,

v.

RICHARD RASMUSSEN, BETTY J.
 RASMUSSEN, RASMUSSEN WIRE
 ROPE & RIGGING CO., RASMUSSEN
 EQUIPMENT CO., BILL JOOST,
 LANDMANN WIRE PRODUCTS,
 WEISNER, INC., WEISNER STEEL
 PRODUCTS, INC.,

Respondents.

No. 71894-1-I

ORDER DENYING MOTION
TO PUBLISH

Appellant Franklin Lacy filed a motion to publish the opinion filed in the above matter on July 20, 2015.

A majority of the panel has determined the motion should be denied.

Now therefore,

IT IS HEREBY ORDERED that the appellant's motion to publish is denied.

DATED this 12th day of August 2015.

Speeman, C.J.
 Presiding Judge

2015 AUG 12 PM 2:24

CLERK OF COURT
 STATE OF WASHINGTON

The Honorable Donald E. Eaton
Hearing: June 15, 2012 @ 10:30 a.m.

COUNTY CLERKS OFFICE
FILED

JUN 15 2012

JOAN P. WHITE
SAN JUAN COUNTY, WASHINGTON

SUPERIOR COURT OF WASHINGTON IN AND FOR SAN JUAN COUNTY

Franklin R. Lacy representing self,

Plaintiff,

v.

RICHARD RASMUSSEN, BETTY J.
RASMUSSEN, owners, RASMUSSEN WIRE
ROPE & RIGGING CO., RASMUSSEN
EQUIPMENT CO., BILL JOOST,
LANDMANN WIRE PRODUCTS,
WEISNER, INC., WEISNER STEEL
PRODUCTS, INC., Chang Doe Shackle
Manufacturing Co.,

Defendants.

NO. 10-2-05171-7

ORDER GRANTING DEFENDANTS
WEISNER, INC. AND WEISNER STEEL
PRODUCTS' MOTION TO DISMISS

Clerk's Action Required

THIS MATTER having come before the Court on Defendants Weisner, Inc. and Weisner Steel Products' Motion to Dismiss, and the Court having reviewed the record and file herein, including:

1. Defendants Weisner, Inc. and Weisner Steel Products' Motion to Dismiss
2. Plaintiff's Response to Defendants Weisner, Inc. and Weisner Steel Products' Motion to Dismiss
3. Rasmussen Defendants' Non Opposition to Co-Defendant Weisner, Inc. and Weisner Steel Productions' [sic] Motion to Dismiss
4. Defendants Weisner, Inc. and Weisner Steel Products' Reply in Support of Motion to Dismiss

ORDER GRANTING DEFENDANTS WEISNER, INC. AND
WEISNER STEEL PRODUCTS' MOTION TO DISMISS - 1

MERRICK, HOFSTEDT & LINDSEY, P.S.
ATTORNEYS AT LAW
3101 WESTERN AVENUE, SUITE 200
SEATTLE, WASHINGTON 98121
(206) 682-0610

L:\212007\PLEADINGS\WITH TO DISMISS\ORDER

418 416

1 and having heard argument of counsel and plaintiff it is hereby

2 ORDERED, ADJUDGED AND DECREED that defendants Weisner, Inc. and Weisner
3 Steel Products' Motion to Dismiss is granted.

4 IT IS FURTHER ORDERED that all claims against defendants Weisner, Inc. and
5 Weisner Steel Products, Inc. are dismissed with prejudice.

6 DATED this 14th day of June, 2012.

7
8 

9 The Honorable Donald E. Eaton
San Juan County Superior Court Judge

10 Presented by:

11 MERRICK, HOFSTEDT & LINDSEY, P.S.

12
13 By 

14 Charles A. Willmes, WSBA #23216
15 Attorneys for Defendants Weisner, Inc., and
Weisner Steel Products, Inc.

16 Approved as to form;
17 Notice of presentation waived:

18 LAW OFFICE OF WILLIAM J. O'BRIEN

19 By _____

20 Elaine Edralin Pascua, WSBA #34946
21 Attorneys for Defendants Weisner, Inc., and
Weisner Steel Products, Inc.

22 under protest of f2ppert

23 By 

24 Franklin R. Lacy
25 Plaintiff Pro Se
26

ORDER GRANTING DEFENDANTS WEISNER, INC. AND
WEISNER STEEL PRODUCTS' MOTION TO DISMISS - 2

L:\212007\LEADINGS\WITH TO DISMISS\ORDER

MERRICK, HOFSTEDT & LINDSEY, P.S.
ATTORNEYS AT LAW
3101 WESTERN AVENUE, SUITE 200
SEATTLE, WASHINGTON 98121
(206) 882-0610

000417

1 GARDNER TRABOLSI & ASSOCIATES PLLC

2
3 By Kathleen M. Thompson
4 Kathleen M. Thompson, WSBA #25767
Attorneys for Defendant Landmann Wire Products

5 BAUER MOYNIHAN & JOHNSON LLP

6
7 By by telephone
8 Donald K. McLean, WSBA #24158
Attorneys for Defendants Rasmussen

Date for Hearing: June 15, 2012
Time for Hearing: 10:30 a.m.

COUNTY CLERKS OFFICE
FILED

JUN 15 2012

JOAN P. WHITE
SAN JUAN COUNTY, WASHINGTON

SUPERIOR COURT OF WASHINGTON IN AND FOR SAN JUAN COUNTY

FRANKLIN R. LACY, representing self,

No. 10-2-05171-7

Plaintiff,

v.

~~PROPOSED~~ ORDER GRANTING
DEFENDANT LANDMANN WIRE
ROPE PRODUCTS, INC.'S MOTION
FOR ORDER OF DISMISSAL WITH
PREJUDICE AND/OR FINDING
THAT LANDMANN IS NOT A
PARTY

RICHARD RASMUSSEN, BETTY J.
RASMUSSEN, owners, RASMUSSEN WIRE
ROPE & RIGGING CO., RASMUSSEN
EQUIPMENT CO., BILL JOOST,
LANDMANN WIRE PRODUCTS, WEISNER,
INC., WEISNER STEEL PRODUCTS, INC.,
Change Doe Shackle Manufacturing Co.,

Defendants.

THIS MATTER having come on regularly for hearing before the undersigned Judge upon Defendant Landmann Wire Rope Products, Inc.'s Motion for Order of Dismissal with Prejudice and/or Finding that Landmann is Not a Party to this Lawsuit, the parties being represented by their respective counsel, and the Court having considered the following:

1. Defendant's Motion for Order of Dismissal ~~and/or Finding That Landmann Wire Rope Products, Inc. is Not a Party to this Lawsuit~~, with attached copy of the Summons and Complaint, Plaintiff's Motion to Add Defendants and Court Order;

2. Declaration of Rick Colvin, with attachments;

~~PROPOSED~~ ORDER GRANTING DEFENDANT
LANDMANN WIRE ROPE PRODUCTS, INC.'S
MOTION FOR ORDER OF DISMISSAL WITH
PREJUDICE AND/OR FINDING THAT
LANDMANN IS NOT A PARTY - 1

GARDNER T. RABOLSI & ASSOCIATES PLLC
ATTORNEYS
2200 SOUTH AVENUE, SUITE 600
SEATTLE, WASHINGTON 98121
TELEPHONE (206) 256-6309
FACSIMILE (206) 256-6318

000413

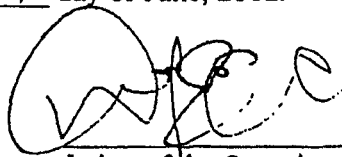
3. Plaintiff's Response with attached exhibits;
4. Defendant Landmann Wire Rope Products, Inc.'s Reply
5. ~~Defendant's~~ _____
6. _____
7. _____

and the Court being otherwise fully informed in the premises, now, therefore, it is hereby
ORDERED, ADJUDGED, AND DECREED as follows:

Defendant Landmann Wire Rope Products, Inc.'s Motion for Order of Dismissal with
Prejudice is GRANTED.

The Court further finds that ^{the claim should be dismissed} ~~Landmann is not a party to this lawsuit~~ based on
Plaintiff's failure to properly commence action against and serve Landmann with a Summons
and Complaint prior to expiration of the statute of limitations and failure to state a claim upon
which relief may be granted in that Plaintiff's claims are preempted by the Washington
Product Liability Act (WPLA).

DONE IN OPEN COURT this ¹⁴ day of June, 2012.



Judge of the Superior Court

Presented by:

GARDNER TRABOLSI & ASSOCIATES PLLC

By Kathleen M. Thompson
Kathleen M. Thompson, WSBA #25767
Of Attorneys for Defendant Landmann Wire
Rope Products, Inc.

~~PROPOSED~~ ORDER GRANTING DEFENDANT
LANDMANN WIRE ROPE PRODUCTS, INC.'S
MOTION FOR ORDER OF DISMISSAL WITH
PREJUDICE AND/OR FINDING THAT
LANDMANN IS NOT A PARTY - 2

GARDNER TRABOLSI & ASSOCIATES PLLC
ATTORNEYS
2200 SIXTH AVENUE, SUITE 600
SEATTLE, WASHINGTON 98121
TELEPHONE (206) 256-6309
FACSIMILE (206) 256-6318

1 Approved as to Form; Notice of
2 Presentation Waived:

under protest for appeal

3 *Franklin R. Lacy*
4 Franklin R. Lacy, Plaintiff Pro Se

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**PROPOSED ORDER GRANTING DEFENDANT
LANDMANN WIRE ROPE PRODUCTS, INC.'S
MOTION FOR ORDER OF DISMISSAL WITH
PREJUDICE AND/OR FINDING THAT
LANDMANN IS NOT A PARTY - 3**

GARDNER TRABOLSI & ASSOCIATES PLLC
ATTORNEYS
2200 SIXTH AVENUE, SUITE 600
SEATTLE, WASHINGTON 98121
TELEPHONE (206) 256-6309
FACSIMILE (206) 256-6318

000415

The Honorable Donald E. Eaton
Hearing: June 15, 2012 @ 1:30 p.m.

COUNTY CLERKS OFFICE
FILED

JUN 15 2012

JOAN P. WHITE
SAN JUAN COUNTY, WASHINGTON

SUPERIOR COURT OF WASHINGTON IN AND FOR SAN JUAN COUNTY

Franklin R. Lacy representing self,

Plaintiff,

v.

RICHARD RASMUSSEN, BETTY J.
RASMUSSEN, owners, RASMUSSEN WIRE
ROPE & RIGGING CO., RASMUSSEN
EQUIPMENT CO., BILL JOOST,
LANDMANN WIRE PRODUCTS,
WEISNER, INC., WEISNER STEEL
PRODUCTS, INC., Chang Doe Shackle
Manufacturing Co.,

Defendants.

NO. 10-2-05171-7

ORDER ON PLAINTIFF'S MOTION TO
APPROVE EXPANDED AMENDED
COMPLAINT

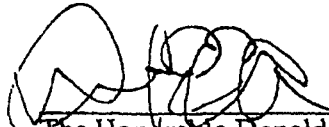
THIS MATTER having come before the Court on Plaintiff's Motion to Approve Expanded Amended Complaint, and the Court having reviewed the record and file herein, including Plaintiff's Motion to Approve Expanded [sic] Amended Complaint as Stated and Filed for This Case; Defendants Weisner Inc. and Weisner Steel Products' Response to Plaintiff's Motion to Approve Expanded Amended Complaint; Landmann Wire Rope Products, Inc.'s Response in Opposition to Plaintiff's Motion to Approve the Expanded Amended Complaint; and Supplemental [sic] Plaintiff Response to Defendants Weisner, Inc. and Weisner Steel Products' Response to Plaintiff's Motion to Approve Expanded Amended Complaint; any pleadings filed in reply, and having heard argument of counsel and plaintiff pro se it is hereby

ORDER ON PLAINTIFF'S MOTION TO APPROVE
EXPANDED AMENDED COMPLAINT - 1

MERRICK, HOFSTEDT & LINDSEY, P.S.
ATTORNEYS AT LAW
3101 WESTERN AVENUE, SUITE 200
SEATTLE, WASHINGTON 98121
(206) 682-0010

1 ORDERED, ADJUDGED AND DECREED that Plaintiff's Motion to Approve
2 Expanded Amended Complaint is stricken as moot.

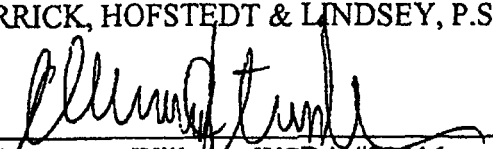
3 DATED this 14th day of June, 2012.

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5 

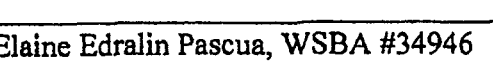
6 The Honorable Donald E. Eaton
San Juan County Superior Court Judge

7 Presented by:

8 MERRICK, HOFSTEDT & LINDSEY, P.S.

9
10 By 
11 Charles A. Willmes, WSBA #23216
12 Attorneys for Defendants Weisner, Inc., and
Weisner Steel Products, Inc.

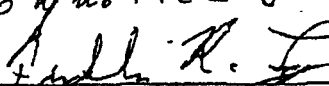
13 LAW OFFICE OF WILLIAM J. O'BRIEN

14
15 By 
16 Elaine Edralin Pascua, WSBA #34946
17 Attorneys for Defendants Weisner, Inc., and
Weisner Steel Products, Inc.

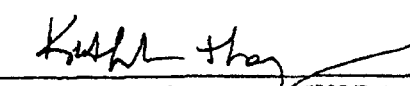
18 Approved as to form;

19 Notice of presentation waived:

20 by notice of 2/2/21

21 By 
22 Franklin R. Lacy
23 Plaintiff Pro Se

24 GARDNER TRABOLSI & ASSOCIATES PLLC

25 By 
26 Kathleen M. Thompson, WSBA #25767
Attorneys for Defendant Landmann Wire Products

ORDER ON PLAINTIFF'S MOTION TO APPROVE
EXPANDED AMENDED COMPLAINT - 2

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1 BAUER MOYNIHAN & JOHNSON LLP

2
3 By Donald K. McLean

Donald K. McLean, WSBA #24158

Attorneys for Defendants Rasmussen

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ORDER ON PLAINTIFF'S MOTION TO APPROVE
EXPANDED AMENDED COMPLAINT - 3

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3101 WESTERN AVENUE, SUITE 200
SEATTLE, WASHINGTON 98121
(206) 682-0610

FRANKLIN R LACY
PATRICIA O LACY
65 STILLWATER CT
MARCO ISLAND, FL 34145-4221

CMA Cash Management Account[®]

6879

APPENDIX

PAGE 1

DATE Dec 29, 2014 87-178/843

PAY TO THE
ORDER OF

*Richard Rasmussen, Betty Rasmussen
Rasmussen Wire Rope & Rigging Co
Rasmussen Equipment Co, Bill Joost, Farmers Ins.*
\$ 63,783.84
Sixty Three Thousand Seven Hundred Eighty Three DOLLARS

-TY CLERKS OFFICE
FILED COPY

DEC 19 2014

JOAN P. WHITE
AN COUNTY, WASHINGTON

MS *Merrill Lynch* Case 10-2-05171-7
Bank of America *paid in Protest*
MEMO *Without Prejudice*

Franklin R. Lacy

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
IN AND FOR THE COUNTY OF SAN JUAN

FRANKLIN R. LACY, representing
self,

No. 10-2-05171-7

Plaintiff,

FINAL JUDGMENT

v.

RICHARD RASMUSSEN, BETTY
RASMUSSEN, owner(s), RASMUSSEN
WIRE ROPE & RIGGING CO.,
RASMUSSEN EQUIPMENT COMPANY,
BILL JOOST, CHANG DOE SHACKLE
MANUFACTURING CO.,

Defendants.

JUDGMENT SUMMARY

1. Judgment Creditor : Rasmussen Wire Rope & Rigging, Inc., Richard
Rasmussen, Betty Rasmussen Bill Joost and,
Rasmussen Equipment Company
2. Judgment Debtor : Franklin Lacy
3. Principal Judgment Amount : \$63,783.84
4. Principal Judgment Amount shall bear interest at the rate of 12% from the date of
entry of the instant Final Judgment pursuant to RCW 4.56.110.
5. Attorney's Fees : Included in the Principal Judgment Amount
6. Costs : Included in the Principal Judgment Amount

FINAL JUDGMENT
NO. 10-2-05171-7

1

ATTORNEYS AT LAW
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SEATTLE, WASHINGTON 98121-2320
(206) 443-3400

RICHARD D. JOHNSON,
Court Administrator/Clerk

*The Court of Appeals
of the
State of Washington*

DIVISION I
One Union Square
600 University Street
Seattle, WA
98101-4170
(206) 464-7750
TDD: (206) 587-5505

September 9, 2015

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elaine.edralin.pascua@zurichna.com

Franklin R. Lacy
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#402
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northernexp@centurytel.net

CASE #: 71894-1-I

Franklin R. Lacy, Appellant v. Richard Rasmussen et al, Respondents

Counsel:

The following notation ruling by Commissioner Mary Neel of the Court was entered on September 9, 2015:

"In an unpublished opinion filed July 20, 2015, a panel of this court awarded respondents Rasmussen, Weisner, and Landmann their reasonable attorney fees on appeal. Rasmussen, Weisner, and Landmann each filed declarations setting out the fees they incurred and request. Appellant Lacy objected, noting that the requested fees include amounts related to a prior appeal and an agreement between the parties to waive fees related to that matter. In reply, Rasmussen, Weisner, and Landmann acknowledge the agreement and have reduced their fee requests accordingly.

Rasmussen requests attorney fees of \$8,262.00; Weisner requests attorney fees of \$9,286.71; and Landmann requests attorney fees of \$9,402.98. The hourly rates are reasonable, as are the amounts incurred. Respondents are awarded these revised requested amounts.

Page 2 of 2 – 71894-1

Therefore, it is

ORDERED that respondent Rasmussen is awarded attorney fees of \$8,262.00; and it is

ORDERED that respondent Weisner is awarded attorney fees of \$9,286.71; and it is

ORDERED that respondent Landmann is awarded attorney fees of \$9,402.98."

Sincerely,

A handwritten signature in black ink, appearing to read 'R.D. Johnson', with a long horizontal flourish extending to the right.

Richard D. Johnson
Court Administrator/Clerk

ssd

WestlawNext

4.16.180. Statute tolled by absence from state, concealment, etc.

West's Revised Code of Washington Annotated Title 4. Civil Procedure Effective: July 22, 2011 (Approx. 2 pages)

West's Revised Code of Washington Annotated

Title 4. Civil Procedure (Refs & Annos)

Chapter 4.16. Limitation of Actions (Refs & Annos)

Effective: July 22, 2011

West's RCWA 4.16.180

4.16.180. Statute tolled by absence from state, concealment, etc.

Currentness

If the cause of action shall accrue against any person who is a nonresident of this state, or who is a resident of this state and shall be out of the state, or concealed therein, such action may be commenced within the terms herein respectively limited after the coming, or return of such person into the state, or after the end of such concealment; and if after such cause of action shall have accrued, such person shall depart from and reside out of this state, or conceal himself or herself, the time of his or her absence or concealment shall not be deemed or taken as any part of the time limit for the commencement of such action.

Credits

[2011 c 336 § 84, eff. July 22, 2011; 1927 c 132 § 1; Code 1881 § 36; 1854 p 364 § 10; RRS § 168.]

Notes of Decisions (48)

West's RCWA 4.16.180, WA ST 4.16.180

Current with all laws from the 2015 Regular and First Special Sessions that are effective on or before July 24, 2015, the general effective date for laws from the Regular Session, and available laws from the 2015 Second and Third Special Sessions

End of Document

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NOTES OF DECISIONS (48)

Absence from state
 Concealment
 Discovery rule
 Foreign corporations, nonresidence
 Mortgagor, absence from state
 Nonresidence
 Ownership of property in state, nonresidence
 Purpose
 Service of process, nonresidence
 Tax deeds

WestlawNext

**4.16.190. Statute tolled by personal disability**

West's Revised Code of Washington Annotated Title 4. Civil Procedure Effective: June 7, 2006 (Approx. 2 pages)

West's Revised Code of Washington Annotated

Title 4. Civil Procedure (Refs & Annos)

Chapter 4.16. Limitation of Actions (Refs & Annos)

Unconstitutional or Preempted Held Unconstitutional by Schroeder v. Weighall Wash. Jan. 16, 2014

Effective: June 7, 2006

West's RCWA 4.16.190

4.16.190. Statute tolled by personal disability

Currentness

(1) Unless otherwise provided in this section, if a person entitled to bring an action mentioned in this chapter, except for a penalty or forfeiture, or against a sheriff or other officer, for an escape, be at the time the cause of action accrued either under the age of eighteen years, or incompetent or disabled to such a degree that he or she cannot understand the nature of the proceedings, such incompetency or disability as determined according to chapter 11.88 RCW, or imprisoned on a criminal charge prior to sentencing, the time of such disability shall not be a part of the time limited for the commencement of action.

(2) Subsection (1) of this section with respect to a person under the age of eighteen years does not apply to the time limited for the commencement of an action under RCW 4.16.350.

Credits

[2006 c 8 § 303, eff. June 7, 2006; 1993 c 232 § 1; 1977 ex.s. c 80 § 2; 1971 ex.s. c 292 § 74; Code 1881 § 37; 1877 p 9 § 38; 1869 p 10 § 38; 1861 p 61 § 1; 1854 p 364 § 11; RRS § 169.]

Editors' Notes**VALIDITY**

<RCWA § 4.16.190(2) was held unconstitutional in Schroeder v. Weighall, 316 P.3d 482, 2014 WL 172665 (2014). See Notes of Decisions. >

Notes of Decisions (72)

West's RCWA 4.16.190, WA ST 4.16.190

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NOTES OF DECISIONS (72)

Actions
Commencement of disability
Construction and application
Disability, generally
Guardian and ward, minority
Imprisonment
Incompetence
Minority
Presumptions and burden of proof
Real property, minority
Summary judgment
Time of incapacitation
Validity
Wrongful death

WestlawNext

4.16.250. Disability must exist when right of action accrued

West's Revised Code of Washington Annotated Title 4. Civil Procedure Effective: July 22, 2011 (Approx. 2 pages)

West's Revised Code of Washington Annotated

Title 4. Civil Procedure (Refs & Annos)

Chapter 4.16. Limitation of Actions (Refs & Annos)

Effective: July 22, 2011

West's RCWA 4.16.250

4.16.250. Disability must exist when right of action accrued

Currentness

No person shall avail himself or herself of a disability unless it existed when his or her right of action accrued.

Credits

[2011 c 336 § 87, eff. July 22, 2011; Code 1881 § 42; 1877 p 10 § 43; 1854 p 365 § 16; RRS § 174.]

West's RCWA 4.16.250, WA ST 4.16.250

Current with all laws from the 2015 Regular and First Special Sessions that are effective on or before July 24, 2015, the general effective date for laws from the Regular Session, and available laws from the 2015 Second and Third Special Sessions

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4.16.260. Coexisting disabilities

West's Revised Code of Washington Annotated Title 4. Civil Procedure (Approx. 2 pages)

West's Revised Code of Washington Annotated

Title 4. Civil Procedure (Refs & Annos)

Chapter 4.16. Limitation of Actions (Refs & Annos)

West's RCWA 4.16.260

4.16.260. Coexisting disabilities

Currentness

When two or more disabilities shall coexist at the time the right of action accrues, the limitation shall not attach until they all be removed.

Credits

[Code 1881 § 43; 1877 p 10 § 44; 1854 p 365 § 17; RRS § 175.]


West's RCWA 4.16.260, WA ST 4.16.260

Current with all laws from the 2015 Regular and First Special Sessions that are effective on or before July 24, 2015, the general effective date for laws from the Regular Session, and available laws from the 2015 Second and Third Special Sessions


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 **42.17.340. Recodified as § 42.56.550 by Laws 2005, ch. 274, § 103, effective July 1, 2006**
West's Revised Code of Washington Annotated Title 42. Public Officers and Agencies Effective: July 1, 2006 (Approx. 2 pages)

West's Revised Code of Washington Annotated
Title 42. Public Officers and Agencies (Refs & Annos)
Chapter 42.17. Disclosure--Campaign Finances--Lobbying [Recodified; Repealed]
(Refs & Annos)
Public Records

 **KeyCite Red Flag Negative Treatment** 42.17.340. Recodified as § 42.56.550 by Laws 2005, ch. 274, § 103, effective July 1, 2006

Effective: July 1, 2006

West's RCWA 42.17.340

42.17.340. Recodified as § 42.56.550 by Laws 2005, ch. 274, § 103,
effective July 1, 2006

Currentness

West's RCWA 42.17.340, WA ST 42.17.340
Current with all laws from the 2015 Regular and First Special Sessions that are effective on
or before July 24, 2015, the general effective date for laws from the Regular Session, and
available laws from the 2015 Second and Third Special Sessions

End of Document

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Rules Of Appellate Procedure, **RAP 1.2****RULE 1.2. INTERPRETATION AND WAIVER OF RULES BY COURT**

Currentness

(a) Interpretation. These rules will be liberally interpreted to promote justice and facilitate the decision of cases on the merits. Cases and issues will not be determined on the basis of compliance or noncompliance with these rules except in compelling circumstances where justice demands, subject to the restrictions in rule 18.8(b).

WestlawNext™

RULE 9.11. ADDITIONAL EVIDENCE ON REVIEW

West's Revised Code of Washington Annotated Part III Rules on Appeal (Approx. 2 pages)

West's Revised Code of Washington Annotated
Part III Rules on Appeal
Rules of Appellate Procedure (Rap)
Title 9. Record on Review

NOTES OF DECISIONS (24)

In general
Evidence accepted
Evidence not accepted
Responses to issues

Rules Of Appellate Procedure, RAP 9.11

RULE 9.11. ADDITIONAL EVIDENCE ON REVIEW

Currentness

(a) Remedy Limited. The appellate court may direct that additional evidence on the merits of the case be taken before the decision of a case on review if: (1) additional proof of facts is needed to fairly resolve the issues on review, (2) the additional evidence would probably change the decision being reviewed, (3) it is equitable to excuse a party's failure to present the evidence to the trial court, (4) the remedy available to a party through postjudgment motions in the trial court is inadequate or unnecessarily expensive, (5) the appellate court remedy of granting a new trial is inadequate or unnecessarily expensive, and (6) it would be inequitable to decide the case solely on the evidence already taken in the trial court.

(b) Where Taken. The appellate court will ordinarily direct the trial court to take additional evidence and find the facts based on that evidence.

Credits

[Amended effective September 1, 1985; September 1, 1994.]

Relevant Notes of Decisions (3)

[View all 24](#)

Notes of Decisions listed below contain your search terms.

In general

Appellate court will not accept additional evidence on appeal unless all six criteria of RAP 9.11(a) are satisfied. *Harbison v. Garden Valley Outfitters, Inc.* (1993) 69 Wash.App. 590, 849 P.2d 669.

Fact that appellant has not spent money which was withdrawn from court registry as proceeds of settlement of action does not alter fact that appellant accepted benefit pursuant to RAP 2.5(b); motion to supplement record by introducing affidavit of bank official stating that settlement proceeds were not commingled with appellant's other funds and were not withdrawn should have been brought as motion for admission of additional evidence before reviewing court under RAP 9.11, rather than RAP 9.10, but offer of evidence does not meet requirements of RAP 9.11(a) because affidavit of bank official was not needed to resolve issues on review and would not change decision being reviewed. *Buckley v. Snapper Power Equipment Co.* (1991) 61 Wash.App. 932, 813 P.2d 125.

RAP 9.11(a) permits the taking of new evidence only if all six conditions are met and then only on the court's own initiative. Unless the court acts under the authority of RAP 1.2 and 18.8, which provide for waiver or alteration of any Rule of Appellate Procedure to preserve the ends of justice, a literal reading of RAP 9.11(a) suggests that a party's motion for presentation of additional evidence cannot be entertained. *Mission Ins. Co. v. Guarantee Ins. Co.* (1984) 37 Wash.App. 695, 683 P.2d 215. Appeal And Error 891

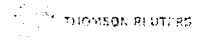
RAP 9.11, WA R RAP 9.11

Annotated Superior Court Criminal Rules, including the Special Proceedings Rules -- Criminal, Criminal Rules for Courts of Limited Jurisdiction, and the Washington Child Support Schedule Appendix are current with amendments received through 9/1/15. Notes of decisions annotating these court rules are current through current cases available on Westlaw. Other state rules are current with amendments received through 9/1/15.

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RULE 56. SUMMARY JUDGMENT

West's Revised Code of Washington Annotated Part IV Rules for Superior Court (Approx. 2 pages)

West's Revised Code of Washington Annotated
Part IV Rules for Superior Court
Superior Court Civil Rules (CR)
7. Judgment (Rules 54-63)

Superior Court Civil Rules, **CR 56****RULE 56. SUMMARY JUDGMENT**

Currentness

(a) For Claimant. A party seeking to recover upon a claim, counterclaim, or cross claim, or to obtain a declaratory judgment may, after the expiration of the period within which the defendant is required to appear, or after service of a motion for summary judgment by the adverse party, move with or without supporting affidavits for a summary judgment in the party's favor upon all or any part thereof.

(b) For Defending Party. A party against whom a claim, counterclaim, or cross claim is asserted or a declaratory judgment is sought may move with or without supporting affidavits for a summary judgment in such party's favor as to all or any part thereof.

(c) Motion and Proceedings. The motion and any supporting affidavits, memoranda of law, or other documentation shall be filed and served not later than 28 calendar days before the hearing. The adverse party may file and serve opposing affidavits, memoranda of law or other documentation not later than 11 calendar days before the hearing. The moving party may file and serve any rebuttal documents not later than 5 calendar days prior to the hearing. If the date for filing either the response or rebuttal falls on a Saturday, Sunday, or legal holiday, then it shall be filed and served not later than the next day nearer the hearing which is neither a Saturday, Sunday, or legal holiday. Summary judgment motions shall be heard more than 14 calendar days before the date set for trial unless leave of court is granted to allow otherwise. Confirmation of the hearing may be required by local rules. The judgment sought shall be rendered forthwith if the pleadings, depositions, answers to interrogatories, and admissions on file, together with the affidavits, if any, show that there is no genuine issue as to any material fact and that the moving party is entitled to a judgment as a matter of law. A summary judgment, interlocutory in character, may be rendered on the issue of liability alone although there is a genuine issue as to the amount of damages.

(d) Case Not Fully Adjudicated on Motion. If on motion under the rule judgment is not rendered upon the whole case or for all the relief asked and a trial is necessary, the court at the hearing of the motion, by examining the pleadings and the evidence before it and by interrogating counsel, shall if practicable ascertain what material facts exist without substantial controversy and what material facts are actually and in good faith controverted. It shall thereupon make an order specifying the facts that appear without substantial controversy, including the extent to which the amount of damages or other relief is not in controversy, and directing such further proceedings in the action as are just. Upon the trial of the action, the facts so specified shall be deemed established, and the trial shall be conducted accordingly.

(e) Form of Affidavits; Further Testimony; Defense Required. Supporting and opposing affidavits shall be made on personal knowledge, shall set forth such facts as would be admissible in evidence, and shall show affirmatively that the affiant is competent to testify to the matters stated therein. Sworn or certified copies of all papers or parts thereof referred to in an affidavit shall be attached thereto or served therewith. The court may permit affidavits to be supplemented or opposed by depositions, answers to interrogatories, or further affidavits. When a motion for summary judgment is made and supported as provided in this rule, an adverse party may not rest upon the mere allegations or denials of a pleading, but a response, by affidavits or as otherwise provided in this rule, must set forth specific facts showing that there is a genuine issue for trial. If the adverse party does not so respond, summary judgment, if appropriate, shall be entered against the adverse party.

NOTES OF DECISIONS (848)

IN GENERAL
SUMMARY JUDGMENT
HEARING AND DETERMINATION
APPEAL AND ERROR

(f) **When Affidavits Are Unavailable.** Should it appear from the affidavits of a party opposing the motion that, for reasons stated, the party cannot present by affidavit facts essential to justify the party's opposition, the court may refuse the application for judgment or may order a continuance to permit affidavits to be obtained or depositions to be taken or discovery to be had or may make such other order as is just.

(g) **Affidavits Made in Bad Faith.** Should it appear to the satisfaction of the court at any time that any of the affidavits presented pursuant to this rule are presented in bad faith or solely for the purpose of delay, the court shall forthwith order the party employing them to pay to the other party the amount of the reasonable expenses which the filing of the affidavits caused the other party to incur, including reasonable attorney fees, and any offending party or attorney may be adjudged guilty of contempt.

(h) **Form of Order.** The order granting or denying the motion for summary judgment shall designate the documents and other evidence called to the attention of the trial court before the order on summary judgment was entered.

Credits

[Amended effective September 1, 1978; September 1, 1985; September 1, 1988; September 1, 1990; September 1, 1993; April 28, 2015.]

Relevant Notes of Decisions (29)

[View all 848](#)

Notes of Decisions listed below contain your search terms.

IN GENERAL

Construction and application

A teacher's direct appeal of a finding of probable cause for his discharge under the former RCWA 28A.58.515 is not a special proceeding for purposes of CR 81 and is subject to disposition by summary judgment under **CR 56**. *Hoagland v. Mount Vernon School Dist.* (1979) 23 Wash.App. 650, 597 P.2d 1376, *affd* (1981, Wash) 623 P.2d 1156.

SUMMARY JUDGMENT

Affidavits, summary judgment

Evidence in a summary judgment affidavit, which pursuant to **CR 56(e)** must be based upon the affiant's personal knowledge, may be presented by reference to other sworn statements in the record such as depositions and other affidavits. *Mostrom v. Pettibon* (1980) 25 Wash.App. 158, 607 P.2d 864. Judgment *on* 185.1(3)

For purposes of **CR 56(e)**, the competency of an affiant to testify to a matter either supporting or opposing summary judgment may be demonstrated by the contents of the affidavit itself. The court's exercise of its discretion in finding such competency will not be disturbed in the absence of a showing of abuse. *Bernal v. American Honda Motor Co.* (1976) 87 Wash.2d 406, 553 P.2d 107.

Insufficiency of affidavits, summary judgment

An affidavit which states beliefs formed on the basis of hearsay is not made on personal knowledge or admissible in evidence as required by **CR 56(e)** and need not be considered in a summary judgment proceeding. *State v. Evans Campaign Committee* (1976) 86 Wash.2d 503, 546 P.2d 75.

Hearsay evidence contained within an affidavit either in support or opposition to a motion for summary judgment does not meet the requirements of **CR 56(e)** and is not competent. *Charbonneau v. Ellis (Wilbur) Co.* (1973) 9 Wash.App. 474, 512 P.2d 1126.

HEARING AND DETERMINATION

In general, hearing and determination

The granting of a continuance pursuant to **CR 56(f)** to permit a party opposing a summary judgment motion to complete discovery is discretionary with the trial court. *Lewis v. Bell* (1986) 45 Wash.App. 192, 724 P.2d 425.

Under **CR 56(d)**, which permits a court in a summary judgment proceeding to segregate disputed and undisputed facts, and under CR 42(b), which provides for separate trials on specific issues, a court may properly conduct an evidentiary hearing to resolve disputed facts and then enter summary judgment on the basis that no material issue of fact remains

and the moving party is entitled to judgment as a matter of law. *Lampson Rigging v. WPPSS* (1986) 44 Wash.App. 237, 721 P.2d 996.

Motions to dismiss for lack of personal jurisdiction under CR 12(b)(2) are treated in the same manner as motions under CR 12(b)(6) to the extent that matters outside the pleadings may be presented and if such matters are not excluded by the court the motion is treated as one for summary judgment under CR 56, thereby permitting dismissal of the party only if no genuine issue of material fact is presented. *Puget Sound Bulb Exchange v. Metal Bldgs. Insulation, Inc.* (1973) 9 Wash.App. 284, 513 P.2d 102, cert den 415 U.S. 921, 39 L.Ed.2d 476, 94 S.Ct. 1422.

Function and power of court, hearing and determination

Trial court properly denied continuance under CR 56(f) where party sought continuance to seek additional evidence on issue not related to summary judgment grounds. *Van Dinter v. City of Kennewick* (1992) 64 Wash.App. 930, 827 P.2d 329, review granted 119 Wash.2d 1013, 833 P.2d 1390, affirmed 121 Wash.2d 38, 846 P.2d 522, reconsideration denied.

Under CR 56(f) a trial court should not grant a continuance to enable a party to obtain an affidavit from a material witness unless the party establishes good reason why the affidavit could not have been obtained earlier. *Carr v. Deking* (1988) 52 Wash.App. 880, 765 P.2d 40, review den 112 Wash.2d 1019.

Pleadings, hearing and determination--In general

Trial court erred in refusing to consider depositions because they were not attached to counsel's memorandum, since CR 56 does not require such attachments and there was nothing in the record suggesting that the opposing party objected to trial court's consideration of the depositions. *Mithoug v. Apollo Radio of Spokane* (1996) 128 Wash.2d 460, 909 P.2d 291, reconsideration denied, on remand 84 Wash.App. 1096.

While not specifically referred to in CR 56(c), answers to interrogatories are within the scope of the rule when it is read together with the rule relating to interrogatories, CR 33, and such answers may be considered in a summary judgment proceeding so long as they otherwise comply with the requirements of CR 56. *American Linen Supply Co. v. Nursing Home Bldg. Corp.* (1976) 15 Wash.App. 757, 551 P.2d 1038.

Consideration by the court of evidence is immaterial and does not convert a motion for judgment on the pleadings (CR 12(c)) into a summary judgment proceeding (CR 56) when there could not exist a state of facts which the plaintiff could prove to entitle himself to relief under his claim. The court, in this circumstance, merely rules as a matter of law on the motion to dismiss. *Loger v. Washington Timber Products, Inc.* (1973) 8 Wash.App. 921, 509 P.2d 1009.

---- Affidavits and evidence, pleadings, hearing and determination

The admission of evidentiary materials permits the court to consider a motion for dismissal for failure to state a claim upon which relief may be granted (CR 12(b)(6)) as a motion for summary judgment (CR 56). *Sims v. Kiro, Inc.* (1978) 20 Wash.App. 229, 580 P.2d 642, cert den 441 U.S. 945, 60 L.Ed.2d 1047, 99 S.Ct. 2164.

An attorney's affidavit will, like any other affidavit, be considered in a summary judgment proceeding when it complies with the provisions of CR 56(e), including the requirement that it be based on testimonial knowledge. The presence of the attorney's conclusions or other surplusage does not preclude consideration of his affidavit when it otherwise complies with the rule; such extraneous matters may simply be disregarded. *American Linen Supply Co. v. Nursing Home Bldg. Corp.* (1976) 15 Wash.App. 757, 551 P.2d 1038.

---- Presumptions and inferences, pleadings, hearing and determination

In determining whether there is a genuine issue as to any material fact under a motion for summary judgment pursuant to CR 56(c), all evidence and inferences from the pleadings, depositions, answers to interrogatories, admissions on file, and affidavits, if any, are to be considered in favor of the nonmoving party. *Hontz v. State* (1986) 105 Wash.2d 302, 714 P.2d 1176.

Grant or denial of motion, hearing and determination

To avoid a summary judgment under CR 56, a disputed fact must be material to issues dispositive of the particular relief sought by the parties. *Fleury v. Bowden* (1974) 11 Wash.App. 617, 524 P.2d 449.

Under CR 56, a trial is mandatory when there is a genuine issue as to any material fact. A "material fact" is a fact upon which the outcome of the litigation depends, in whole or in part. Barber v. Bankers Life & Casualty Co. (1972) 81 Wash.2d 140, 500 P.2d 88. Judgment 181(2)

Summary judgment, hearing and determination--In general

When applying the summary judgment standard established by CR 56(c), a court must examine all the facts and reasonable inferences from them in a light most favorable to the nonmoving party and grant summary judgment only if reasonable persons could reach but one conclusion from the evidence. Estate of Keck By and Through Cabe v. Blair (1993) 71 Wash.App. 105, 856 P.2d 740.

---- Particular actions and issues, summary judgment, hearing and determination

Where there is no factual dispute, dependency proceeding may be determined by summary judgment under CR 56. Re Dependency of L.S. (1991) 62 Wash.App. 1, 813 P.2d 133.

Summary judgment not required, hearing and determination--In general

Affirmance of the granting of a summary judgment on grounds other than those relied upon by the trial court is premature in the absence of an opportunity to fully and fairly litigate those other grounds. In such an instance, the case should be remanded rather than affirmed (CR 56(f)). Bernal v. American Honda Motor Co. (1976) 87 Wash.2d 406, 553 P.2d 107.

APPEAL AND ERROR

In general, appeal and error

Any error in failing to give prescribed notice of summary judgment hearing was invited, and therefore not grounds for appeal, where, although hearing which preceded summary dismissal was held on day trial was scheduled rather than 14 days prior to trial as required by CR 56(c), and where appellants did not receive notice of motion for summary judgment, appellants did not object to trial court's actions or insist on proceeding to trial. Sundberg v. Evans (1995) 78 Wash.App. 616, 897 P.2d 1285, review denied 128 Wash.2d 1008, 910 P.2d 482. Appeal And Error 883

By failing to challenge an affidavit in support of a motion for a summary judgment for noncompliance with CR 56(e), a party waives his right to assert the deficiencies on appeal. Simons v. Tri-State Constr. Co. (1982) 33 Wash.App. 315, 655 P.2d 703.

Same inquiry as trial court, appeal and error

In reviewing a summary judgment, the reviewing court follows the same steps as those taken by the trial court pursuant to CR 56. Highline School Dist. v. Port of Seattle (1976) 87 Wash.2d 6, 548 P.2d 1085.

No genuine issues of material fact, appeal and error

Appellate court reviews summary judgment de novo by applying standard of CR 56(c) in the same manner as trial court; all facts submitted, as well as reasonable inferences therefrom, are considered most favorably toward nonmoving party and summary judgment is upheld if reasonable minds could reach only one conclusion from all evidence. Nevue v. Close (1992) 67 Wash.App. 635, 838 P.2d 132, review granted 121 Wash.2d 1008, 852 P.2d 1091, affirmed 123 Wash.2d 253, 867 P.2d 635, reconsideration denied.

Facts construed in light most favorable to nonmoving party, appeal and error

An appellate court reviews a summary judgment by engaging in the same inquiry as the trial court. The court applies the standard established by CR 56(c) after considering the evidence most favorably toward the nonmoving party. Nationwide Ins. v. Williams (1993) 71 Wash.App. 336, 858 P.2d 516, review denied 123 Wash.2d 1022, 875 P.2d 635.

Appealable order or judgment, appeal and error

A summary judgment on the question of liability alone, entered pursuant to CR 56(c), is not a final order and is not appealable under the provisions of CAROA 14. Gazin v. Hieber (1972) 8 Wash.App. 104, 504 P.2d 1178.

Scope of review, appeal and error--In general

When reviewing a summary judgment, an appellate court undertakes the same analysis as the trial court and applies the standard of CR 56(c) after considering the facts most favorably toward the nonmoving party. Yakima County (West Valley) Fire Protection Dist. No. 12 v. City of Yakima (1993) 122 Wash.2d 371, 858 P.2d 245.

On review of summary judgment in which there are no disputed material facts, appellate court, under **CR 56(c)**, determines if moving party is entitled to judgment as a matter of law. *Federated American Ins. Co. v. Erickson* (1992) 67 Wash.App. 670, 838 P.2d 693.


CR 56, WA R SUPER CT CIV CR 56

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RULE 59. NEW TRIAL, RECONSIDERATION, AND AMENDMENT OF JUDGMENTS

West's Revised Code of Washington Annotated Part IV Rules for Superior Court (Approx. 3 pages)

West's Revised Code of Washington Annotated
Part IV Rules for Superior Court
Superior Court Civil Rules (CR)
7. Judgment (Rules 54-63)

Superior Court Civil Rules, CR 59

RULE 59. NEW TRIAL, RECONSIDERATION, AND AMENDMENT OF JUDGMENTS

Currentness

NOTES OF DECISIONS (999)

IN GENERAL
GROUNDS FOR NEW TRIAL
PROCEDURE
APPEAL AND ERROR

(a) Grounds for New Trial or Reconsideration. On the motion of the party aggrieved, a verdict may be vacated and a new trial granted to all or any of the parties, and on all issues, or on some of the issues when such issues are clearly and fairly separable and distinct, or any other decision or order may be vacated and reconsideration granted. Such motion may be granted for any one of the following causes materially affecting the substantial rights of such parties:

- (1) Irregularity in the proceedings of the court, jury or adverse party, or any order of the court, or abuse of discretion, by which such party was prevented from having a fair trial;
- (2) Misconduct of prevailing party or jury; and whenever any one or more of the jurors shall have been induced to assent to any general or special verdict or to a finding on any question or questions submitted to the jury by the court, other and different from the juror's own conclusions, and arrived at by a resort to the determination of chance or lot, such misconduct may be proved by the affidavits of one or more of the jurors;
- (3) Accident or surprise which ordinary prudence could not have guarded against;
- (4) Newly discovered evidence, material for the party making the application, which the party could not with reasonable diligence have discovered and produced at the trial;
- (5) Damages so excessive or inadequate as unmistakably to indicate that the verdict must have been the result of passion or prejudice;
- (6) Error in the assessment of the amount of recovery whether too large or too small, when the action is upon a contract, or for the injury or detention of property;
- (7) That there is no evidence or reasonable inference from the evidence to justify the verdict or the decision, or that it is contrary to law;
- (8) Error in law occurring at the trial and objected to at the time by the party making the application; or
- (9) That substantial justice has not been done.

(b) Time for Motion; Contents of Motion. A motion for a new trial or for reconsideration shall be filed not later than 10 days after the entry of the judgment, order, or other decision. The motion shall be noted at the time it is filed, to be heard or otherwise considered within 30 days after the entry of the judgment, order, or other decision, unless the court directs otherwise.

A motion for a new trial or for reconsideration shall identify the specific reasons in fact and law as to each ground on which the motion is based.

(c) Time for Serving Affidavits. When a motion for new trial is based on affidavits, they shall be filed with the motion. The opposing party has 10 days after service to file opposing affidavits, but that period may be extended for up to 20 days, either by the court for good cause or by the parties' written stipulation. The court may permit reply affidavits.

(d) On Initiative of Court. Not later than 10 days after entry of judgment, the court on its own initiative may order a hearing on its proposed order for a new trial for any reason for which it might have granted a new trial on motion of a party. After giving the parties notice

and an opportunity to be heard, the court may grant a timely motion for a new trial for a reason not stated in the motion. When granting a new trial on its own initiative or for a reason not stated in a motion, the court shall specify the grounds in its order.

(e) Hearing on Motion. When a motion for reconsideration or for a new trial is filed, the judge by whom it is to be heard may on the judge's own motion or on application determine:

- (1) *Time of Hearing.* Whether the motion shall be heard before the entry of judgment;
- (2) *Consolidation of Hearings.* Whether the motion shall be heard before or at the same time as the presentation of the findings and conclusions and/or judgment, and the hearing on any other pending motion; and/or
- (3) *Nature of Hearing.* Whether the motion or motions and presentation shall be heard on oral argument or submitted on briefs, and if on briefs, shall fix the time within which the briefs shall be served and filed.

(f) Statement of Reasons. In all cases where the trial court grants a motion for a new trial, it shall, in the order granting the motion, state whether the order is based upon the record or upon facts and circumstances outside the record that cannot be made a part thereof. If the order is based upon the record, the court shall give definite reasons of law and facts for its order. If the order is based upon matters outside the record, the court shall state the facts and circumstances upon which it relied.

(g) Reopening Judgment. On a motion for a new trial in an action tried without a jury, the court may open the judgment if one has been entered, take additional testimony, amend findings of fact and conclusions of law or make new findings and conclusions, and direct the entry of a new judgment.

(h) Motion to Alter or Amend Judgment. A motion to alter or amend the judgment shall be filed not later than 10 days after entry of the judgment.

(i) Alternative Motions, etc. Alternative motions for judgment as a matter of law and for a new trial may be made in accordance with rule 50(c).

(j) Limit on Motions. If a motion for reconsideration, or for a new trial, or for judgment as a matter of law, is made and heard before the entry of the judgment, no further motion may be made, without leave of the court first obtained for good cause shown: (1) for a new trial, (2) pursuant to sections (g), (h), and (i) of this rule, or (3) under rule 52(b).

Credits

[Amended effective July 1, 1980; September 1, 1984; September 1, 1989; September 1, 2005; April 28, 2015.]

Relevant Notes of Decisions (25)

View all 999

Notes of Decisions listed below contain your search terms.

IN GENERAL

Construction and application

Amending or reversing of an oral ruling which has not been reduced to writing is outside scope of CR 52 and CR 59. *Hubbard v. Scroggin* (1993) 68 Wash.App. 883, 846 P.2d 580, reconsideration denied, review denied 122 Wash.2d 1004, 859 P.2d 602.

Department of Labor and Industries' motion for reconsideration of judgment entered pursuant to stipulation of parties as to one of whom Department had liability, on ground that stipulated allocation of litigation settlement proceeds violated applicable statute requiring Department's prior approval of allocation, could have been entertained by court under CR 59 (a)(3) insofar as stipulation presented in court differed from stipulation Department had earlier approved, or under (a)(8) insofar as acceptance of the new stipulation was error in law occurring at trial objected to at the time by Department, where trial court had failed to apply statute despite Department's timely objection to stipulated allocation. *Re Estate of Kinsman* (1986) 44 Wash.App. 174, 721 P.2d 981.

A CR 59(j) motion for leave to file a second new trial motion may be heard by the trial court after issuance of the appellate mandate where the motion does not relate to the record and issues previously before the appellate court. *Alpine Industries, Inc. v. Gohl* (1984) 101 Wash.2d 252, 676 P.2d 488. Appeal And Error 1202

A motion for reconsideration of a judgment filed after the period specified by former CR 59 (b) is untimely and need not be considered. *Griffin v. Draper* (1982) 32 Wash.App. 611, 649 P.2d 123.

Construction with other rules and statutes

Local court rule which establishes a more restrictive time limit for seeking reconsideration of a judgment than that provided by CR 59 is ineffective. *King County v. Williamson* (1992) 66 Wash.App. 10, 830 P.2d 392.

Purpose

The purpose of CR 59 is to speed up the disposition of the case and avoid the unfortunate effects of unnecessary new trials that are sometimes granted in jury cases and could have been avoided. *Scott v. Goldman* (1996) 82 Wash.App. 1, 917 P.2d 131, review denied 130 Wash.2d 1004, 925 P.2d 989.

GROUNDINGS FOR NEW TRIAL

In general, grounds for new trial

For purposes of CR 59, which permits the granting of a new trial or reconsideration of a judgment under certain circumstances, the discovery of a new theory of recovery by a party is not a sufficient reason to grant a new trial or to reconsider a judgment. *Vaughn v. Vaughn* (1979) 23 Wash.App. 527, 597 P.2d 932.

---- Particular applications, substantial justice, grounds for new trial

Under CR 59(a)(8), a new trial cannot be granted on the basis of a failure of substantial justice (CR 59(a)(9)) when the failure is attributed to an erroneous instruction given without objection. *Cerjance v. Kehres* (1980) 26 Wash.App. 436, 613 P.2d 192.

Sufficiency of grounds generally, grounds for new trial

The trial court's determination that a losing party did not receive a fair trial, i.e., that substantial justice was not obtained under the facts and circumstances of the trial, and its articulation in the record or in its decision of its reasons for such a determination, satisfy the requirements of CR 59(f). *Berry v. Coleman Systems* (1979) 23 Wash.App. 622, 596 P.2d 1365.

---- Probable effect of newly discovered evidence generally, cumulative evidence, grounds for new trial

A party seeking reconsideration of a trial court decision on the basis of newly discovered evidence under CR 59(a) has the burden of showing that the result of the trial would probably have been different had such evidence been known. The trial court's decision as to reconsideration will not be disturbed unless a manifest abuse of its discretion is shown. *Herron v. McClanahan* (1981) 28 Wash.App. 552, 625 P.2d 707.

Damages, generally, grounds for new trial

A new trial on the issue of damages should not be granted pursuant to CR 59(a)(5) if the amount of the verdict is within the range of the evidence presented at trial. *Alger v. City of Mukilteo* (1987) 107 Wash.2d 541, 730 P.2d 1333.

The granting of a new trial on the grounds that damages awarded are excessive constitutes an adequate statement of supporting reasons of law and fact as required by CR 59(f), the purpose of which is to permit full appellate review of basic issue involved in the granting of a new trial, i.e., whether the losing party received a fair trial. *Steinman v. Seattle* (1977) 16 Wash.App. 853, 560 P.2d 357.

---- Discretion of court, excessive damages, grounds for new trial

Where trial court granted new trial under authority of CR 59(a)(5) on grounds of excessive verdict, abuse of discretion standard of appellate review is used in recognition of some discretion in trial court. *Hendrickson v. Konopaski* (1975) 14 Wash.App. 390, 541 P.2d 1001. Appeal And Error *cr* 979(5)

PROCEDURE

In general, procedure

Thirty-day time limit for filing notice of appeal under RAP 5.2(a) is not extended upon filing of motion for reconsideration with trial court if moving party has failed to both file and serve motion within ten days after entry of judgment, as required by CR 59(b). *Schaefer, Inc. v. Columbia River Gorge Comm'n* (1993) 121 Wash.2d 366, 849 P.2d 1225, reconsideration denied.

For purposes of RAP 2.4(c) and 5.2(e) which permit a notice of appeal to be filed within 30 days of the ruling on a motion to amend a judgment (CR 59) and provide that a review under such a notice will encompass the underlying judgment, a stipulation allowing the entry of an amended judgment will be treated as a motion seeking to amend a judgment. *Structurals N.W. v. Fifth & Park Place* (1983) 33 Wash.App. 710, 658 P.2d 679.

Under CR 59(b), which provides that a motion for a new trial or reconsideration may not be served more than 5 days after the oral or written decision in a case tried to the court, a party may serve such a motion at any time following an oral decision so long as it is not more than 5 days after entry of the written decision, i.e., the findings of fact, conclusions of law, or written order. *Harshman, In re* (1977) 18 Wash.App. 116, 567 P.2d 667.

Service by mail under CR 59(b) of a motion for reconsideration or for a new trial is not effected by its placement in the mail within the period specified, but rather by its actual or constructive receipt within the 5 days specified by the rule. *Moore v. Wentz* (1974) 11 Wash.App. 796, 525 P.2d 290.

Order granting or denying new trial, procedure--in general

An order granting a new trial does not comply with the requirement of CR 59 that it contain definite reasons of law and facts when it merely indicates that the trial judge disagreed with the jury, rather than specifying matters within or without the record. *Reiboldt v. Bedient* (1977) 17 Wash.App. 339, 562 P.2d 991.

The purpose of CR 59(f), which requires an order for a new trial to state the facts and circumstances upon which it is based, is to enable an appellate court to review such action in an objective manner, without resort to debatable inference or speculation. *Williams & Mauseth Ins. Brokers, Inc. v. Chapple* (1974) 11 Wash.App. 623, 524 P.2d 431.

---- Form and requisites, order granting or denying new trial, procedure

Trial court's order granting new trial did not comply with CR 59(f) and thus constituted prejudicial error, where the order stated only that jury instructions were contradictory and inconsistent. *Sorra v. Dickinson* (1996) 80 Wash.App. 695, 910 P.2d 1328, reconsideration denied.

There is no necessity for an order granting a new trial under CR 59(f) to refer to specific page references in the verbatim report of the proceedings. *Storey v. Storey* (1978) 21 Wash.App. 370, 585 P.2d 183. *New Trial* c= 163(1)

Failure to state the reasons for granting a new trial as required by CR 59(f) will result in a vacation of the order on appeal. *Stigall v. Courtesy-Chevrolet-Pontiac, Inc.* (1976) 15 Wash.App. 739, 551 P.2d 763.

An order granting a new trial because of an award of damages based upon passion and prejudice must set forth specific reasons in order to comply with CR 59(f). *Larson v. Georgia Pacific Corp.* (1974) 11 Wash.App. 557, 524 P.2d 251.

Order granting new trial will not be sustained on appeal absent statement of reasons of law and fact required by CR 59(f). *State v. Collins* (1967) 72 Wash.2d 741, 435 P.2d 538, cert den 396 U.S. 829, 24 L.Ed.2d 80, 90 S.Ct. 80.

APPEAL AND ERROR

---- Order granting new trial, determination and disposition, appeal and error

When facts are apparent in the record before the appellate court indicating the reason for the ordering of a new trial, strict compliance with CR 59(f), regarding inclusion of the reasons for granting such a motion in the order, will not be required. *State v. Casey* (1972) 7 Wash.App. 923, 503 P.2d 1123.

CR 59, WA R SUPER CT CIV CR 59

Annotated Superior Court Criminal Rules, including the Special Proceedings Rules -- Criminal, Criminal Rules for Courts of Limited Jurisdiction, and the Washington Child Support Schedule Appendix are current with amendments received through 9/1/15. Notes of decisions annotating these court rules are current through current cases available on Westlaw. Other state rules are current with amendments received through 9/1/15.

IN THE COURT OF APPEALS OF THE STATE OF WASHINGTON DIVISION 1

No. 71894-1

FRANKLIN R. LACY Plaintiff-Appellant

v.

RICHARD RASMUSSEN, BETTY J. RASMUSSEN, RASMUSSEN WIRE ROPE & RIGGING, CO.,
RASMUSSEN EQUIPMENT CO., BILL JOOST, LANDMANN WIRE PRODUCTS, WEISNER, INC., WEISNER
STEEL PRODUCTS, INC.

Defendants-Respondents.

On Appeal from San Juan Superior Court, Cause No. 10-2-05171-7

APPELLANT FRANKLIN R. LACY'S MOTION FOR RECONSIDERATION
COURT OF APPEALS AFFIRMING MOTION TO DISMISS OF
RESPONDENTS RICHARD RASMUSSEN, BETTY J. RASMUSSEN,
RASMUSSEN WIRE ROPE & RIGGING CO., RASMUSSEN EQUIPMENT
CO, BILL JOOST, LANDMANN WIRE PRODUCTS, WEISNER, INC.,
WEISNER STEEL PRODUCTS, INC.

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Table of Exhibits

Exhibit Contents (Each exhibit page has Exhibit Letter and Page Number in the Exhibit)

A	Knee replacement receipts and replaced knee picture
B	X-rays of right hip taken and marked March 2014 Note jagged upper right hip socket and looseness in socket compared to the left hip
C	Physical Therapist Tony Santos partial notes with “peroneal N” highlighted. Toni Santo just came out of triple bypass heart surgery 10 days ago.
D	Dr. Joseph Vickaryous affidavit
E	Different automotive accident injuries. There were 69 unique injuries resulting in death. This is for the probability formula showing odds that the three debilitating right leg injuries are not random.
F	Junior Roberts, Expert witness on Google, searches for Defendants WL with provided limited information
G	Credentials of Exh. ‘F’
H	R’s answer to AP’s interrogatory no. 4 and 7P plus Production of Document 9
I	Motion to Compell July 15, 2011 hearing date confirmation. (When WL name and address were provided by R
J	Richard Aaron’s affidavit (on-site contractor)
K	Dr. Jerner’s metallurgical findings
L	John Phillips, mechanical engineer expert witness, report on shackles
M	Bill Joost Deposition excerpt saying no change in manufacturer despite problems
N	Richard Rasmussen, owner, concerning suppliers of shackles
O	Affidavit of Franklin R. Lacy
P	How Landmann addresses itself. The real Company name.
Q	How Weisner Addresses itself. This is not “Weisner Steel” which was given in Interr. H
R	China independent overseer company to inspect manufacturing of each part. 11,500 results on Google “overseer “china manufacturer” (highlighted)
S	Franklin Lacy affidavit 5/12/2014

- T 2006 and 2008 Lacy tax forms Also see 'V' for explanation. Business losses averaged \$123,000+ during the 2000 – 2009 period
- U Proof of service WL Summons and Complaints in January 2012 with server indicating sent to county, but clerk failed to file them.
- V Lacy deposition excerpts. Page 136 and 137 shows R knew all about the country of origin stamping requirement.

Time Barring and Statutes of Limitations Do Not Apply

Time barring as ruled by your Honors are for two incidences

- 1. Time barring affecting all loss of shackles, dock lines, 4 individual right leg disabilities, repairing damaged docks as a result of 100% of alleged stainless steel shackles letting loose every year after approximately 7 months after their being installed unused. This occurred from 2002 to 2008 and partially to 2013.**
- 2. Time barring of Defendants Weisner, Inc.; Weisner Steel Products, Inc. (combined 'W'); and Landman Wire Products ('L'). All three companies are also referred to as 'WL' in this pleading.**
 - 1. In March 2005, Appellant ('AP') observed one of the 10,000 pound dock floats grinding into the jagged shallow stratus rocks on Appellant's West shoreline. All eight of the alleged 1" stainless steel shackles that were installed unused to secure the dock float during the previous summer had released the 1" double braided best quality nylon dock lines and similar multi-strand type 304 stainless steel wire rope. Typically these shackles sling-shotted away in deep water and cannot be found in the thick bottom**

vegetation. In order to minimize the dock float damages, I brought a tether line to the dock float so that I could use my crane or backhoe to pull the dock float toward the sandy beach. I raised my left leg to climb onto the dock float in order to fasten my tethering line to a cleat. I was wearing my hip waders to keep from getting wet. The shore drops off steeply water-ward from those rocks. Suddenly a wave came, lifted, and slammed the dock float against and over me. I could see my right knee bend backwards, and feel my right hip dislocate as I passed out from the extreme pain. As I became conscious there was a loud gurgling sound, and I was soaking wet from the 54 degree salt water. The dock float was over my legs, but luckily, it was moving water-ward. I am very lucky to be alive. If the 10,000 pound dock float had gotten hung up over me. I would have drown or died from hypothermia. I had luckily fallen between two very shallow rock ridges, and that barely caused the dock float not to crush me, or I would be dead. The result of this shackle opening situation is that I sustained four major disabilities, which became worse over the years until I had my right knee replaced in May of 2008 in Naples, Florida (receipts in Exh. 'A'). My other serious disabilities are my right hip (Please see the x-rays in Exh. 'B') and damage to my peroneal nerve just

below my right knee (it sustained permanent damage by the dock float smashing the peroneal nerve against my right shin bone (see Physical Therapist Toni Santo's partial report with "peroneal N" highlighted in Exh. 'C')). There was also calcification of my right ankle. The dislocated right hip x-rays show a jagged upper right hip socket that the x-ray doctor said shows missing bone fragments. If you look at the last x-ray, it shows a larger gap above the right leg's hip socket cavity than the left leg's hip socket cavity. I have to walk slowly trying to keep my hip from normal sideways twisting in order to keep me from falling. When the hip goes out it is very painful. Also there is painful palsy of the peroneal nerve. I have to walk with my right foot flat because moving up my right toes causes the peroneal nerve to shoot out pain. Physical Therapist Toni Santos said that if the peroneal nerve dies, my right leg will be lame.

These multiple disabilities, caused by the 100% bad stainless steel shackles that Respondents ('RS') sold to AP, is why tolling and statutes of limitation don't apply until the disabilities are removed. Please see

Under RCWA 4.16.260, "When two or more disabilities shall coexist at the time the right of action accrues, the limitation shall not attach until they all be removed".

Under RCWA 4.16.250, “No person shall avail himself or herself of a disability unless it existed when his or her right of action accrued.”

The peroneal nerve disability and the right hip disability were just isolated and diagnosed in April 2014 and March 2014. Note the dates on Exh. ‘C’ and Exh. ‘B’. This was discovered +after Defendants’ Motion for dismissal although the issue was raised in Plaintiff’s Motion for Reconsideration. It is new evidence. The disabilities are getting worse over time. Please see Dr.

Vickaryous’s report of my condition (Exh. ‘D’).

There is a statute RCWCA 4.16.190 that pertains to only one disability, but when there are two or more disabilities coexisting at the time that action accrues as in the present accrual, then RCWA 4.16.260 must prevail and the “limitation shall not attach until they all be removed.” AP argues that the legislature knew exactly what it was doing. More serious accidents with multiple disabilities warrant less leniency to pro-business laws such as statutes of limitations and tolling, so the case must be tried on its own merits.

Guilbert v. Sacred Heart Medical Center, 127 Wash.2d 370 375 900 P.2d 552 “Further, this court has stated many times that the implicit repeal of statutes is strongly disfavored. *Tollycraft Yachts Corp. v. McCoy*, 122 Wash.2d 426, 439, 858 P.2d 503 (1993); *State v. Greenwood*, 120 Wash.2d 585, 593, 845 P.2d 971 (1993).” “Stated another way, it is the duty of this court to construe two statutes dealing with the same subject matter so that the integrity of both will be maintained. *Tacoma v. Cavanaugh*, 45 Wash.2d

500, 503, 275 P.2d 933 (1954); *see also Bour v. Johnson*, 122 Wash.2d 829, 835, 864 P.2d 380 (1993)."

Cloud ex rel. Cloud v. Summers, 98 Wash.App. 724 782 991 P.2d 1169 item 14, "Until that **"disability"** is lifted, the cause of action either will not **accrue** or, if **accrued**, the running of the statute of limitations will be tolled."

In addition, please see the testimony of Doctor Joseph Vickaryous (Exh. 'D'). He states that my right hip and peroneal nerve disabilities are chronic.

With the courts, it all comes down to what is probable. AP has a Bachelor of Science degree in physics. With one more term in college he would also have a degree in mathematics, so AP is qualified to discuss probability. Let's discuss the 3 disabilities on my right leg involving 1. my right knee replacement, 2. my right hip disability, and 3. my right peroneal nerve disability. Let's compare these to the number of blunt force different injuries on the human body that is involved in an auto accident over the past 9 years that results in a death. This figure is provided by the Association for the Advancement of Automotive Medicine (Exh. 'E'). They have four unique numbers to designate different blunt force injuries resulting in death. There is a fifth number after a decimal point which denotes level of severity of each injury. They only count the two worst injuries for each victim. The results are in a three paired column table on page 9 and 10 of the report. That includes

around 140 items. Since we are eliminating the 5th digit representing severity, we can cull the list down to 69 unique injuries with no duplicates. Please see the back of Exh. 'E' for the results tallied. The list would be much larger if we added in non-lethal injuries, but we will just stick with the unique injuries provided. Certainly if you are looking at one injury out of 69, the chances are one in 69 to happen to have that injury. The second injury would be one out of 68 injuries because you already counted the first injury, and you therefore must subtract it from the possible. The third injury would be one out of 67 because you already got the first two injuries counted so the amount to randomly select from is two less. If you look at an x-y rectangular chart and you put 69 marks on the horizontal x scale, then you would put 68 marks on the vertical y scale. Draw a vertical grid line for each x line mark. Draw a horizontal grid line for each y line mark. Then everywhere a line from the x scale intersects a line from the y scale, would be a unique pair of accidents represented. The total number of possible intersections on the chart is 69×68 possibilities, which is also the chances that any two pair of injuries would come up randomly. 69×68 is 4,692. So the chances or probability of any two injuries coming up is one in 4,692. Bringing in a third disabling injury would result in $4,692 \times 67$, which is 314,364. So the chances or probability of any three injuries coming up is one in 314,364. Your

Honors have a choice. You can believe that the probability of the 10,000 pound dock float slammed into me in one pass causing three disabling injuries including the right peroneal nerve being smashed against the shin bone, the disabled right knee having to be replaced, and the right hip disablement or you can believe that the disabling injuries are all coincidence with the chances of one in 314,364. Your Honors, which is the most probable? We are not considering what is possible. We are considering what is probable.

Rounds v. Nellcor Puritan Bennett, Inc., 147 Wash.App. 155 para. 18, 19 194 P.3d 274

2. Time barring of Defendants Weisner, Inc.; Weisner Steel Products, Inc. (combined 'W'); and Landman Wire Products ('L'). All three companies are also referred to as 'WL' in this pleading.

In addition to the considerations of item 1 above making time barring not valid during the on-going period of multiple disability, AP offers the following.

Please see the affidavit of Junior Roberts in Exh. 'F', and please see Mr. Robert's credentials to act as an expert witness in Exh. 'G'. Being a computer expert who became known to AP as a Microsoft Company upper level technical agent, Mr. Roberts is well capable to do Google searches to acquire names and addresses of potential Defendants from the information

provided in early May 2011 from Respondents Richard Rasmussen, Betty J. Rasmussen (formerly Jane Doe Rasmussen), Rasmussen Wire Rope & Rigging Co., Rasmussen Equipment Co., and Bill Joost (collectively 'R'). The information came to AP in early May 2011 by way of greatly delayed answers to Plaintiff's First Set of Interrogatories and Requests for Production of Documents, which R received individually through counsel on December 2, 2010. They required a 30 day response, and R did not return them incomplete until early May 2011 (Exh. 'H'). Under Interrogatory No. 4, R answers, "The shackles were most likely distributed by Weisner Steel. Rasmussen does not know who actually manufactured the shackles. Rasmussen is currently pulling its archived files to determine who manufactured and distributed the balance of the equipment sold to plaintiff." Then in Request for Production No. 9 the answer was, "Rasmussen will produce the Weisner Steel catalogue." As Junior Roberts' affidavit shows, it is impossible to locate Weisner Steel because of over 2000 hits. The most hits were a Florida Company. A few other hits came up with several Missouri companies and Michigan companies. The provided information from R was the wrong company name and no address, so they could not be served. There was no Landmann Wire Products given to AP until the July 15, 2011 hearing on Plaintiff's Motion to Compel Answers. Before that hearing there were many broken

promises from R, phone calls and emails with AP diligently trying to get the additional information that he is entitled to. HR had only 2 stainless steel shackle suppliers. Richard Rasmussen says that these suppliers have been providing goods to R for years, and his company relies on their word that they are selling quality products (Exh. 'N', excerpt from 10/10/2013 Richard Rasmussen Deposition). Bill Joost says that he calls the manufacturer after the customer requests a shackle for a particular application, and the manufacturer recommends the product, which by coincidence he has in stock (Exh. 'M', excerpt from 9/20/2013 Joost deposition). How big an effort could be involved with getting two names? AP argues that it was all an effort to conceal the supplier's names until it was too late to serve them with a Summons and Complaint. It is not much time from the July 15, 2015 Motion to Compel hearing to the August 26, 2011 hearing requesting permission from the trial court to add these companies as defendants. R also stalled on that hearing date agreement, which was so that they could attend the August 26, 2011 hearing. Then they didn't show up for the hearing. The hearing occurred after the 3 year alleged statute of limitation time for service; however, this is concealment for an out of state Defendant to avoid timely service. These are R's friends and business associates over many years. AP argues that the most probable conclusion is that these Defendants/Respondents conspired in

this out of state concealment; however, the tolling starts after the concealment ends. The Answers to Plaintiff's first set of Interrogatories and Request for Production of Documents were due in on January 2, 2011. The truer names and addresses of their two stainless steel shackle suppliers were not received until July 15, 2011 at the Motion to Compel hearing (Exh. 'I'). From January 2, 2011 to July 15, 2011 is 194 days. Because of concealment of new Defendants, the time allotted for service would move forward 194 days over the 3 year statute of limitations for non-multiple disabled Plaintiffs. From August 2011 to January 31, 2012 is far less than 194 days, so Defendants were properly served by licensed process servers. The process servers agreed in pleadings that they sent the court clerk copies that AP provided them for filing. The clerk figured that these documents were already filed in August 2010, so she did not bother to file them. The clerk did not bother to check the Defendants' names on her record to verify it. AP checked with every process server, and they all affirmed that they sent extra copies of the Summons and Complaints to the clerk of the Superior Court of San Juan County for filing (Exh. 'U').

RCWA 4.16.180 states, "Statute tolled by absence from state, concealment, etc.

Currentness

If the cause of action shall accrue against any person who is a nonresident of this state, or who is a resident of this state and shall be out of the state, or concealed therein, such action may be commenced within the terms herein respectively limited after the coming, or return of such person into the state,

or **after the end of such concealment**; and if after such cause of action shall have accrued, such person shall depart from and reside out of this state, or conceal himself or herself, **the time of his or her absence or concealment shall not be deemed or taken as any part of the time limit for the commencement of such action.**" (Boldface added)

This applied to in state concealment.

Country of Origin was not marked on R's sold and delivered to AP stainless steel shackles. This is a legal requirement per 19 U.S.C. 1304, yet R brought into the deposition of Franklin R. Lacy a stainless steel shackle that was clearly stamped "China". R admitted that this marking clearly showing country of origin must be on all imported shackles (Exh. 'V' p 137-138). Three out of 18 stainless steel shackles that were purchased from R had an extremely faint "China" on them as if the country of origin had been attempted to be ground or etched off. The rest had no country of origin.

Required Marking of Country of Origin. *19 U.S.C.A. 1304, § 1304.*
 Marking of imported articles and containers
 Currentness

"(a) Marking of articles

Except as hereinafter provided, every article of foreign origin (or its container, as provided in subsection (b) hereof) imported into the United States shall be marked in a conspicuous place as legibly, indelibly, and permanently as the nature of the article (or container) will permit in such manner as to indicate to an ultimate purchaser in the United States the English name of the country of origin of the article." (1)a conspicuous place on the article (or container) where the marking shall appear;" **"(2) Require the addition of any other words or symbols which may be appropriate to prevent deception or mistake as to the origin of the article or as to the origin of any other article with which such imported article is usually combined subsequent to importation but before delivery to an ultimate purchaser;"**

"(c) Marking of certain pipe and fittings

(1) Except as provided in paragraph (2), no exception may be made under subsection (a)(3) of this section with respect to pipes of iron, steel, or stainless steel, to pipe fittings of steel, stainless steel, chrome-moly steel, or cast and malleable iron each of which shall be marked with the English name of the country of origin by means of die stamping, cast-in-mold lettering, etching, engraving, or continuous paint stenciling."

Please see Affidavit of Richard Aarons (Exh. 'J'). He confirms the lack of Country of Origin on the alleged stainless steel shackles. AP argues that this is fraudulent concealment. The fact that R never warned AP that the shackles were made in China or were 100% defective is also fraudulent concealment.

The sudden and dangerous nature of R's 100% defective shackles makes damages recoverable under the Washington Product Liability Act (WPLA).

This case must go forward.

Touchet Valley Grain Growers, Inc., v. Opp & Seibold General Constr., Inc., Supreme Court of Washington, En Banc., June 18, 119 Wash.2d 334831 P. 2d 72457163-5 In Headnote 10 we learn that vertical privity, rather than horizontal privity, controls warranty issues between remote manufacturer and ultimate purchaser.

This includes an implied warranty of suitability for the purpose of merchantability and expected use of the product for the purpose intended. 100% of shackles bought should not break apart in 7 months, suddenly and dangerously. This threatened the lives of divers who annually cleaned and inspected the dock system and replaced the shackles that had 100% broken away with unused shackles and unused dock lines. It is not like a water heater slowly rusting away or a deck deteriorating as it weathers. Those would be barred from tort considerations. The shackles were so poorly made that the breaking of these shackles becomes an absolute certainty as it was

realized through testing until June 20, 2009. Then it became known to AP that the shackles were not unscrewing, which is a natural act caused by storms and up to 14 foot tide changes twice a day. A normal person of average intelligence would assume the shackles were unscrewing in all that time. The customer would not assume that the seller is an alleged crook accepting large amounts of money from customers for heavily chrome plated totally junk 'stainless steel' shackles that were manufactured in China and shipped to distributors who did not care enough about customer safety to follow the guidelines for buying from China manufacturers. They skipped the expense of qualified independent inspections during the manufacturing process to guarantee a quality product. So WL defendants must be included in this lawsuit because they are the ones that bought and received junk shackles expecting to make a fast profit at the ultimate consumer's sudden and dangerous harm and expense.

Headnote 11 Plaintiff as a customer is allowed to claim and collect for sudden dangerous shackles failure through tort all the way up the supply chain to the manufacturer. The owner was the intended beneficiary of manufacturer's implied warranties of merchantability and fitness for the purpose intended made to R and as such is allowed to raise warranty claims against manufacturer. The manufacturer was well aware of AP and actively participated in recommending products (Exh. 'M' and 'N'). Please also see Affidavits of Franklin R Lacy (Exh. "O" and 'S').

Headnote 16 Whether sudden and dangerous test or more evaluative approach is appropriate method for analyzing "risk of harm", in determining

whether damages constitute more than pure economic loss and are recoverable under Washington Products Liability Act, is undecided in Washington.

Opinion 3rd paragraph denial of summary judgment for Trust-T Structures. 4th paragraph We hold that Touchet Valley's damages constitute more than pure economic loss and, therefore the WPLA applies. AP argues that a sudden and dangerous release of 100% of the shackles extends to the resultant 10,000 pound dock floats' ability to cause all sorts of disabilities and damages. This is a parallel occurrence to Touchet Valley's.

Analysis para. 2 Your Honors did not want to just take AP's word for what occurred, so AP is adding expert witnesses to make AP's case much more probable in your Honors' eyes.

Under Implied warranties first and last paragraph of Touchet Valley. Defendant Bill Joost testified in deposition that he got the purpose intended from AP and the recommendations of what products to use from the manufacturer (WL). WL was definitely aware of AP's requirements. Otherwise Bill Joost would not make this statement. Any implied warranties, that R has a claim to from WL, would pass on to AP.

Touchet Valley item 15, 4th para. *Schroeder*, 12 Wash.App. at 165, 528 P.2d 992. "The court in *Schroeder* determined that the purchaser was a third party beneficiary of the manufacturer's warranty because warranty benefits flowed directly to the third party and were not indirect, inconsequential or incidental."

The implied warranty for fitness of use intended for **anchor shackles** would be anchoring. That is the purpose intended for anchor shackles by AP. They should not have broken up. One anchor shackle should not have broken up. 100% of the alleged stainless steel anchor shackles should not have broken

Up by releasing metal from a defective section of a shackle..

Last line of item 15. "We hold the trial court erred in dismissing Touchet Valley's warranty claim."

Under III. Product Liability Claims, **733 *351 through to end of that heading.

There is a meaningful discussion of sudden and dangerous analysis compared to the evaluative approach which are still being decided.

Washington Water Power v. Graybar Electric Co. is also reviewed by the Washington Supreme Court. The latter case was not decided because it settled before final judgment. Therefore comparisons with Touchet Valley is more meaningful. WPLA cases limiting collections to contract specifications tend to apply to slow on going damages like a leaking water heater or a deck that is deteriorating over time due to the weather; however, the present case is a matter of sudden and dangerous breaking apart of 100% of the shackles in just 7 months due to inferior craftsmanship, so the present case under WPLA is fully collectable in tort. Please see the analysis of expert witness/metallurgist Dr. R. C. Jerner who analyzed some of the defective shackles and their photographs (Exh. 'K'). To help you speedily get through Dr. Jerner's report, the same conclusions are on pages 7 – 9 as on Pages 47 – 48. Items 1, 6, 7, and 9 in the conclusions are the heart of the matter. The failure is in the manufacturing process. Either they heated the metal too long reducing it to common steel (Item 6) or they put in contaminants (Item 7). Either way the shackles disintegrated (Item 1) and the disintegration is not from salt water use (Item 9). More specifics are on pages 32, 33, and 37.

"Sensitized" is bad for the shackles. "Unsensitized" is good for the shackles. Please also see the analysis of expert witness/mechanical engineer John Phillips of Warren Forensics who reported on the natural assumption that the shackle bolts were unscrewing on the defective shackles for repeatedly unused shackles being installed every year (Exh. 'L'). He also reported that their shackles were brittle and defective. He said that they should have lasted 10 years in salt water.

What is the probability of 136 alleged stainless steel shackles sold to AP from June 2002 to October 5, 2004 being all defective by coincidence? Just like the probability of AP's right leg disabilities explained above, the first defective shackle probability would be one in 136 shackles. The second defective shackle would be one in 135 shackles. You can visualize this by having a graph with 136 shackles on the horizontal 'x' scale represented as 136 even markings with 136 grid lines moving upward. Then your graph has a vertical 'y' scale with 135 grid lines moving horizontally. Wherever the 'x' and 'y' grids intersect is one possibility of 2 stainless steel shackles being bad. All the possible grid intersections provide the unique combinations of 2 shackles going bad. So by coincidence there is one in 18,360 chances that any two shackles will be bad ($136 \times 135 = 18,360$). 18,360 is the number of possible grid intersections. To figure the probability of all 136 shackles being bad by coincidence in only 7 months is what is called 136 factorial (136!). 136 factorial is $136 \times 135 \times 134 \times 133 \times 132 \times \dots \times 5 \times 4 \times 3 \times 2 \times 1$. This means the chance of all 136 shackles being bad by coincidence is one out of a very, very huge number. It is far more probable that the alleged stainless steel

shackles were deliberately manufactured to be 100% defective. Their defective manufacture was totally repeatable because WL was not providing the necessary independent overseeing of the manufacturing process as is the standard for China manufactured goods (Exh. 'R'). This shows just one overseer company for the manufacture of China made goods out of many. A google search of "overseer china manufacturer" scored 11,500 results. WL are absolutely liable for this. Possibly they got greedy and did not want to assure that the public would have a viable product. Some of the applications of these 1" thick shackles are lifting heavy loads. These defective shackles are absolutely dangerous because they can suddenly let loose their load wherever they are put to use in the public, whether it is lifting an elevator or a load vertically or anchoring a load. Touchet Valley teaches us that with vertical privity it is not necessary to have a contract. The manufacturer and the distributors are equally liable in tort because the implied warranty of merchantability and suitability for the purpose intended are collectable in court. WPLA concurs. This is why manufacturers are held accountable for their poorly crafted products. The Corvair automobile with its vulnerable gas tank is an example.

Defendant Bill Joost in deposition and in the few answers to Interrogatories and Production requests that R eventually provided stated that R has not changed manufacturers of the stainless steel shackles that they sell. (Exh. 'M' and Exh. 'H', Interrogatory 7P, page 3 and 4). So presumably R is going to continue to sell defective shackles to the public until they are stopped. It is an urgent matter of public well-being. They didn't tell

AP that they were doing this. Providing defective shackles 100% of the time without telling this to AP is fraudulent concealment. Fraud is (1) a false statement concerning a specific material fact; (2) the maker's knowledge that the representation is false; (3) an intention that the representation induces another's reliance, and (4) consequent injury by the other party acting in reliance on the representation.

Lopez-Infante v. Union Cent. Life Ins. Co., 809 So.2d 13 15 (Fla.3d DCA 2002)

The false statement concerning a specific material fact is when R sold AP defective shackles listed as type 304 stainless steel. R knew that they must have country of origin on them (Exh. 'V'), but he shipped them without the country of origin on the shackles knowing full well that they had to have the country of origin on them (Exh. 'J'). R also knew that the shackles are defective, but he sold them anyway without the customer being warned Exh. M and Exh. 'H' interrogatory item '7P'). R intended to sell many shackles to AP because he knew that they would not last. Because these are anchor shackles as is shown on the receipts there was little chance of being caught because the shackle pieces shooting apart cannot be found with all the water depth and vegetation. Everyone at R's business site allegedly willingly participated in this sham because they are on profit sharing. So with AP losing the defective shackles he has built a reliance on R for supplying AP's shackle needs. Acting on the reliance on R that he would be getting top quality shackles, AP expressed to R that he felt his shackles were unscrewing and R helped by recommending pricier locking stainless steel

shackles. The concealment is not informing AP that the shackles they sold to AP were 100% defective (Exh. 'L' and 'K').

Sloan v. Thompson, 128 Wash.App. 776 headnotes 1, 4, 8

AP had no idea that he was treated so shabbily in being cheated out of his patent for the sake of a quick dollar.

Cox v. Oasis Physical Therapy PLLC, 153 Wash.App.176 222 P.3d 119 paragraph 17

Summary judgment precluded and the Appeal erred and error with denial of a motion to reconsider by coming up with a court order less than 24 hours before the prepared pleading will go out. AP was absolutely diligent to determine the cause of the shackles releasing. To assume otherwise is saying that he wanted his patent to run out over time, which is absolutely false. With fraudulent concealment the contract cannot remain in force.

August v. U.S. Bancorp, 146 Wash.App. 328 Holdings 2, 3. Headnotes 1, 5, 9, 10, 13, 15, 18, 19, 20, 21, 22

Alternate Statute of Limitation Arguments If Courts Refuse Multiple Disabilities that came as New Evidence

The Court of Appeals, Div. 1 has ruled that a valid contract arose from the considerations of the terms and Conditions. Under RCWA 4.16.040, AP has 6 years back before the August 10, 2010 filing that is subject to collection. This is for when a contract is involved.

Harmony at Madrona Park Owners Association v. Madison Harmony Development, Inc., 143 Wash.App.345 Headnote 1, 3 177 P.3d 755

Dock building has parallel efforts as is in the rest of the construction field.

The discovery rule and the moment of accrual is when the tolling starts. This happens after the initial discovery and after Plaintiff has made further diligent discovery as to the scope of the harm. That was completed June 20, 2009. There are clearly latent defects in all the alleged 1" stainless steel shackles sold (Exh. 'K' and 'L'). To help you speedily get through Dr. Jerner's report (Exh. 'K'), the same conclusions are on pages 7 – 9 as on Pages 47 – 48. Items 1, 6, 7, and 9 in the conclusions are the heart of the matter. The failure is in the manufacturing process. Either they heated the metal too long reducing it to common steel (Item 6) or they put in contaminants (Item 7). Either way the shackles disintegrated (Item 1) and the disintegration is not from salt water use (Item 9). More specifics are on pages 32, 33, and 37. "Sensitized" is bad for the shackles. "Unsensitized" is good for the shackles. Therefore there are fact issues that preclude affirming the Defendants WL and R's Motion for Summary Judgment. AP did a google search on "overseer "china manufacturer"". There were 11,500 results. A highlighted sample is in Exh. 'R'. This shows that hiring an independent overseer company is an absolutely necessary step in buying goods manufactured in China.

1000 Virginia Ltd. Partnership v. Vertecs Corporation, 158 Wash.2d 566 Holdings 1 -4 on page 1, Headnotes 2, 5, 6, 9, 11, 25 146 P.3d 423

There are issues of material fact that must be addressed. R did sell 100% defective shackles to AP without AP's knowledge between 2002 and 2008. These shackles had no Country of Origin on them as R knows and

has espoused in deposition of Franklin R. Lacy on September 19, 2013 (Exh. 'V' with highlights). The shackles could well have been unscrewing in up to 14 foot tide changes, storms, wakes of passing boats. The shackles were delivered in high chrome finish with the inspection for defects in the shackles at delivery being well hidden. The same type 304 stainless steel was used in wire multistrand cables without problems. WL and R conspired to conceal and delay AP from having the discovery of the additional WL defendants and their necessary locations until after their statute of limitation period had presumably run out. R's sold and delivered shackles were 100% defective and could not be discovered until June 20, 2009 despite AP's diligent efforts incentivized by a patent running out. These are all matters of fact argued earlier in this pleading.

Brown v. Prowest Transport LTD., 76 Wash.App.412 Headnotes 2, 3, 4, 8, 9, 11 886 P.2d 223

Most of Exhibit 'T' tax returns were left in Washington State and Supplied to R as Required (2000 to 2009) Production of Documents. 2006 and 2008 are Included. Every year was an average of \$123,000 + business loss on schedule C. All of this loss is for the Dock system rebuild and dock support equipment maintenance and repair. The alleged schedule C income is renting equipment to myself, which was fine with IRS. They approved it during an audit of my 2010 tax return, which I passed. The

tax returns prove that AP had only business losses throughout the years that the stainless steel defective shackles were sold to Franklin R. Lacy. My incorporated name was Stable Docks, Inc., registered in Washington State.

CONCLUSIONS

The time barring including the statute of limitation barring does not apply because of the seriousness of three disabilities to Appellant's right leg as a result of 100% of the shackles being defective and disintegrating within 7 months of use. The right leg peroneal nerve damage is permanent and progressive. Healthcare receipts and notes and x-rays and the testimony of Dr. Joseph Vickaryous verify this.

Two expert witnesses evaluated the shackles through photographs and/or through actual shackle analysis. The shackles were bad from the day Defendants shipped them. This is a fact. Because it is also fraudulent concealment, the contract cannot be enforced including attorney fees and consequential damages, which includes the cost of dock repairs, medical damages, loss of additional purchased items, and loss of business. If allowed to Amend the Complaint AP will thoroughly research the claims item-by-item for

soundness of case law support. AP so moves to be allowed to Amend the Complaint with completion within 60 days. This Motion for Reconsideration has been restructured to respond to the way the courts want to read and evaluate it. Appellant respectfully requests the court of appeals to remand this case back to the trial court, allow an Amended Complaint that will be much more legally specific, and allow a trial by a jury of Appellant's peers.

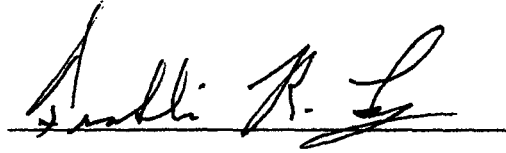
Appellant is confused by a last minute court order within 24 hours of when Appellant's Motion to Reconsider is to be sent from Florida to arrive at the court within the 20 days allowed. Appellant has worked night and day diligently on his Motion for Reconsideration. Appellant is not sure what the courts are attempting to disallow. All of Appellant's issues are well argued and supported by case law following each argument. They all come from key points in the pleadings already submitted that the court opted to not review except for the new evidence of physical disabilities, which was not known until after Plaintiff's Response to R's Motion for Partial Summary Judgment. AP has a mechanical Engineer expert witness and a metallurgist expert witness who both say that the shackles were not manufactured properly. Mr. Phillips added that type 304 stainless steel shackles should last 10 years in salt water, not 7 months.

Dr. Jerner says that the shackles were improperly manufactured by either applying too much heat for too long reducing them to common steel instead of stainless steel or by adding contaminants to the alloy. Either way 100% of the shackles disintegrated because they were poorly manufactured.

In the initial brief to this court, AP, in Pro Se, provided a balance of pleadings from both sides because that is what he thought he was supposed to do in a review de novo. RAP 1.2 allows your Honors to vary from the rules in the interest of Justice. Is it justice to have a party disabled in three places on his right leg, have his business ruined and pay the opposing side's attorney fees all because he was sold 100% defective parts. The Court must consider the facts in the light most favorable party opposing motion for summary judgment, and motion should be granted only if, from all evidence, reasonable persons could reach but one conclusion. (boldface and underline added)

Brown v. Prowest Transport Ltd., 76 Wash.App.412 Headnote 3 886 P.2d 223

Dated this 6th day of August, 2015.

A handwritten signature in black ink, appearing to read "Franklin R. Lacy", is written over a horizontal line.

Franklin R. Lacy, Appellant/Plaintiff "In Pro Se",
1083 N. Collier Blvd., #402
Marco Island, Florida 34145
239-970-2213 (cell no. 813-422-3349)

Local address 09/01/2015 to 10/15/2015:

Franklin R. Lacy
297 Ionesome Cove Road
Friday Harbor, WA 98250
northernexp@centurytel.net



2008 and 2009 Right Knee Operation Billings

Date	Knee Injury Amount
05/14/09	\$ 963.00
09/23/08	125.00
05/07/08 to 05/11/08	37,465.35
08/12/08 to 09/08/09	316.00
06/04/09	76.84
05/14/09	97.00
05/14/09	83.00
05/07/08 to 05/29/09	873.41
12/01/08	97.00
12/01/08	83.00
08/12/08	158.00
05/11/08	257.22
05/29/08	314.00
06/02/08 to 06/27/08	2,016.00
06/23/08	75.00
05/02/08	8.66
07/01/08	235.00
05/07/08 to 05/11/08	1,024.00
05/12/08 to 05/27/08	560.00
05/01/08 to 05/05/08	250.00
05/01/08	75.00
05/07/08 to 05/11/08	6,121.00
Total 2008 & 2009 Knee	
Replacement Costs	\$51,273.48

963.	+
125.	+
37,465.35	+
316.	+
76.84	+
97.	+
83.	+
873.41	+
97.	+
83.	+
158.	+
257.22	+
314.	+
2,016.	+
75.	+
8.66	+
235.	+
1,024.	+
560.	+
250.	+
75.	+
6,121.	+
51,273.48	*

PLAINTIFF'S NOTICE OF IMPROPER SERVICE OF
 DEFENDANTS' FIRST SET OF INTERROGATORIES AND
 REQUESTS FOR PRODUCTION TO PLAINTIFF -- NO. 10-2-
 05171-7

Franklin R. Lacy
 1083 N. COLLIER BLVD., #402
 MARCO ISLAND, FLORIDA 34113
 (739) 978-2213, (760) 378-4918

STATEMENT

DATE	DESCRIPTION	PROVIDER	CHARGES	PATIENT RECEIPTS	INSURANCE RECEIPTS	ADJUSTMENT	INSURANCE PENDING	PATIENT BALANCE
05/14/09	OFFIC/OUTP	KAPP	97.00	.00	50.52	33.85		12.63
05/14/09	RAD EXAM K	XRAY	83.00	.00	33.38	41.27		8.35
05/28/09	OFFIC/OUTP	BESKOW	253.00	.00	.00	104.87	148.13	
05/29/09	CAT HEAD/B	RADIOLOGY	530.00	.00	.00	295.17	234.83	
			963.00					
WF CE 4683 6/23/09								
Patient Name FRANKLIN LACY			Account No. 236538			DUE FROM PATIENT		
CURRENT		30 DAYS	AGG BAL	INS BAL				
20.98		.00	403.95	382.97		20.98		

Payment Policy: Payment is expected upon receipt of your first statement. If you are unable to make payment in full, please contact us to explain your unique financial situation. If the account is not paid by the time a second statement is generated, the account is eligible for referral to a

CUSTOMER SERVICE: (239) 434-5700 OR TOLL FREE 877-263-2899

Anchor Health
Centers

Date	POS	Svc. Code	Description	DX Code	Patient	Prov.	Amount	Balance
09/23/08	3	*99201	OFFICE VISIT-NEW PT LEVE	V72.84	PATRICIA	13	72.00	
10/16/08		X061P	MEDICARE PAYMENT	V76.51	PATRICIA	13	24.09-	
10/16/08		X061A	MEDICARE ADJUSTMENT		PATRICIA	13	41.89-	
10/16/08		999PR	PATIENT RESPONSIBILITY		PATRICIA	13		
Referring Phy: MAHONEY, SUSAN MD								
CHARGES WITH AN ASTERISK HAVE BEEN BILLED TO YOUR INSURANCE.								
As of 2-1-04, there is a \$25 fee for appointments missed or cancelled with less than 4 hrs notice.								
<p style="text-align: right;">pd 4615 816.37 1/8/09</p>								

MOUNT VERNON
1400 E Kincaid
Mount Vernon, WA 98274
360-428-2500

STANWOOD CAMARO
8831 288TH St NW
Stanwood, WA 98284
360-829-1800

SEDRO WOOLLEY
1980 Hospital Dr
Sedro Woolley, WA 98284
360-858-4222

ARLINGTON
326 S Stillaguamish Ave
Arlington, WA 98223
360-435-2144

RETAIN THIS PORTION FOR YOUR RECORDS.

CLOSING DATE 12/22/08

Fax I.D. No.: 91-0870204

For Services Rendered by: SKAGIT VALLEY MEDICAL CENTER, INC. P.S. We accept Visa and Master Card

Charges and Payments
Received After Statement
Date Will Appear on your
Next Month's Statement.

Account No.	Current	30 days	60 Days	90 Days	120 Days Over	AMOUNT DUE
007 213877	6.02					6.02

PROVIDER
913 BULL, ROBIN M, PAC

PLACE OF SERVICE (POS)
OFFICE/CLINIC

PLEASE WRITE YOUR ACCOUNT NUMBER ON YOUR CHECK

Date	POS	Svc. Code	Description	DX Code	Patient	Prov.	Amount	Balance
09/23/08	3	#99202	OFFICE VISIT-NEW PT LEVE	787.91	FRANKLIN	13	125.00	
10/09/08		X061P	MEDICARE PAYMENT	V16.0	FRANKLIN	13	41.38-	
10/09/08		X061A	MEDICARE ADJUSTMENT	V58.66	FRANKLIN	13	73.27-	
10/09/08		999PR	PATIENT RESPONSIBILITY		FRANKLIN	13		
Referring Phy: WINGREN, MICHAEL D M								
CHARGES WITH AN ASTRISK HAVE BEEN BILLED TO YOUR INSURANCE.								
As of 2-1-04, there is a \$25 fee for appointments missed or cancelled with less than 4 hrs notice.								
								10.35

MOUNT VERNON
1400 E Kincaid
Mount Vernon, VA 98274
360-428-2500

STANWOOD CAMANO
9631 269TH St NW
Stanwood, WA 98284
360-829-1600

SEDRO WOOLLEY
1990 Hospital Dr
Sedro Woolley, WA 98284
360-856-4222

ARLINGTON
326 S Stillaguamish Ave
Arlington, VA 98223
360-435-2144

RETAIN THIS PORTION FOR YOUR RECORDS.

CLOSING DATE 12/22/08

Fax I.D. No.: 91-0870204

For Services Rendered by: SKAGIT VALLEY MEDICAL CENTER, INC. P.S. We accept Visa and Master Card. Please See Reverse Side.

Charges and Payments
Received After Statement
Date Will Appear on your
Next Month's Statement.

Account No.	Current	30 days	60 Days	90 Days	120 Days Over	AMOUNT DUE
007 213876	10.35					10.35

PROVIDER
913 BULL, ROBIN M, PAC

PLACE OF SERVICE (POS)
OFFICE/CLINIC

PLEASE WRITE YOUR ACCOUNT NUMBER ON YOUR CHECK

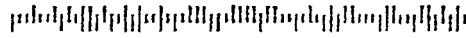


NCH DOWNTOWN NAPLES HOSPITAL
NCH NORTH NAPLES HOSPITAL
MARCO HEALTHCARE CENTER
A NOT-FOR-PROFIT HEALTHCARE SYSTEM

Mail: P.O. Box 8589, Naples
Florida 34101-8589
Payments: NCH Healthcare System
Lockbox Processing Center
P.O. Box 404903
Atlanta, GA 30384-4903

DATE: 01/04/2009

RE: Account Number: 1004352850



13-19 *****AUTO**MINED AADC139

3 1973

MR FRANKLIN LACY III

297 LONESOME COVE RD

FRIDAY HARBOR, WA 98250-5510

From 05/07/2008 through 05/11/2008 NCH Downtown Naples Hospital rendered Inpatient services to you. This statement is provided to keep you informed of your account status. This is your final notice. Payment in full is expected to avoid additional collection action. Enclosed is an envelope for your mailing convenience.

RETAIN THIS PORTION FOR YOUR RECORDS

37465.35

1024.00

Total billed
\$37,465.35

NOTE: Payments made less than 10 Days before the date of the statement may not appear on this bill. Payment of your account is due by the date shown below. Personal Check or Credit Card are accepted. See reverse side for credit card payment.

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT
Please see reverse side for payment by credit card

Total Charges	37465.35	Current Account Balance	1024.00
		Estimated Insurance Claims Outstanding	0.00
		Total Insurance Payments	-9957.91
		Total Patient Payments	0.00
		Total Adjustments	-26483.44
		Payment Due By	01/25/2009



Write account number on check or money order

Remit To: NCH HEALTHCARE SYSTEM
Lockbox Processing Center
P.O. Box 404903
Atlanta, GA 30384-4903

Check here for address correction (see reverse)

Questions please call:
Local: (239) 513-7144
Toll-Free: (800) 436-8454

Please Include
Account Number
On Check

MR FRANKLIN LACY III

1004352850

I0000

1024.00

Ad + confirmed



PAGE # 1

INTER ISLAND MEDICAL CENTER
550 SPRING STREET
FRIDAY HARBOR, WA 98250
(360) 378-2150

FRANKLIN R LACY
297 LONESOME COVE ROAD
FRIDAY HARBOR, WA 98250

ACCOUNT NUMBER: 31240
STATEMENT DATE: 11-09-09

DATE	PATIENT	DESCRIPTION	CHGS	PMTS	PATIENT AMT DUE
08-12-08	FRANKLIN	OFFICE VISIT	158.00		
09-02-08		MEDICARE ADJUST		69.56-	
09-02-08		MEDICARE PAYMENT		70.75-	
09-18-08		PATIENT PAYMENT		17.69-	
09-08-09	FRANKLIN	OFFICE VISIT	158.00		18.15
09-28-09		MEDICARE ADJUST		67.25-	
09-28-09		MEDICARE PAYMENT		72.60-	


316.00

Total Account Balance... 18.15
Insurance Amount Pending

ACCOUNT NUMBER: 31240

PATIENT RESPONSIBILITY NOW DUE... 18.15

4795
11/24/09


 0028518 20090229 2312109 CANADA-T 1 OZ DCM 2131210300 159351 FZ
 FRANKLIN R. LACY III
 PO BOX 609
 FRIDAY HARBOR WA 98250-0609



BE INFORMED: Always review your Medicare Summary Notice for correct information about the items or services you received.

CUSTOMER SERVICE INFORMATION

Your Medicare Number: XXX-XX-0180A

If you have questions, call 1-800-Medicare
(1-800-633-4227) (#10301)

Ask for Hospital Services
TTY for Hearing Impaired: 1-877-486-2048

Appeals address:
Please see the General Information Section

This is a summary of claims processed on 06/25/2009.

PART B MEDICAL INSURANCE - OUTPATIENT FACILITY CLAIMS

Dates of Service	Services Provided	Amount Charged	Non-Covered Charges	Deductible and Coinsurance	You May Be Billed	See Notes Section
Control number 20917301866702TNA San Juan County Public Hospital 550 Spring St Friday Harbor, WA 98250-8057 Referred by: Douglas R. Tuttle, Md 06/04/09 Rural/Clinic		\$76.84	\$0.00	\$15.37	\$15.37	a

Notes Section:

a The amount Medicare paid the provider for this claim is \$61.47.

Deductible Information:

You have met the Part B deductible for 2009.

THIS IS NOT A BILL - Keep this notice for your records.

410189444

CMS Medicare Summary Notice

June 24, 2009

FBCA1782061439L
FRANKLIN R LACY III
PO BOX 609
FRIDAY HARBOR WA 98250-0609

CUSTOMER SERVICE INFORMATION

Your Medicare Number: XXX-XX-0180A

If you have questions, call: 1-800-MEDICARE
(1-800-633-4227)(#09102)

Ask For Doctor Services
TTY for Hearing Impaired: 1-877-486-2048

Appeals Address: Please see the
General Information Section.

BE INFORMED: Report items and services that you did not receive to Medicare's Fraud Hotline at 1-866-417-2078.

This is a summary of claims processed from 04/05/2009 through 06/22/2009.

PART B MEDICAL INSURANCE - ASSIGNED CLAIMS

Dates of Service	Services Provided	Amount Charged	Medicare Approved	Medicare Paid Provider	You May Be Billed	See Notes Section
Claim number 10-09140-404-290 Anchor Health Centers PA, PO Box 102042, Atlanta, GA 30368-2042 Dr. Kapp, Howard J. M.D.						
05/14/09	1 office/outpatient visit, est (99213)	\$97.00	\$63.15	\$50.52	\$12.63	
Claim number 10-09140-408-430 Anchor Health Centers PA, PO Box 102042, Atlanta, GA 30368-2042 Dr. Kapp, Howard J. M.D.						
05/14/09	1 x-ray exam, knee, 4 or more (73564)	\$83.00	\$41.73	\$33.38	\$8.35	

THIS IS NOT A BILL - Keep this notice for your records.

File Number: XXX-XX-0180A

410189444
Page 2 of 4
June 24, 2009

B MEDICAL INSURANCE - ASSIGNED CLAIMS (continued)

Dates of Service	Services Provided	Amount Charged	Medicare Approved	Medicare Paid Provider	You May Be Billed	See Notes Section
Claim number 10-09149-280-140 Anchor Health Centers PA, PO Box 102042, Atlanta, GA 30368-2042 Dr. Beskow, Christian M.D.						
05/28/09	1 office/outpatient visit, new (99204)	\$253.00	\$148.13	\$118.50	\$29.63	
05/28/09	1 some prescrib handwritten or (G8446)	0.01	0.00	0.00	0.00	a
	Claim Total	\$253.01	\$148.13	\$118.50	\$29.63	
Claim number 10-09160-112-610 Anchor Health Centers PA, PO Box 102042, Atlanta, GA 30368-2042 Referred by: Dr. Beskow, Christian, M.D. Dr. Rezaei, Kianoush						
05/29/09	1 ct head/brain w/o dye (70450)	\$530.00	\$234.83	\$187.86	\$46.97	
Claim number 11-09082-073-350 Collier Heart Group, PLLC, PO Box 850001, Orlando, FL 32885-0001 Dr. Spilker, Herman L. M.D.						
05/07/08	1 electrocardiogram report (93010)	\$18.00	\$8.76	\$7.01	\$1.75	b
Claim number 02-09140-646-620 Patrice C Case M D PA, Suite 201, 700 2Nd Ave N, Naples, FL 34102-5701 Referred by: Patrice C Case MD PA Dr. Case, Patrice						
05/18/09	1 office/outpatient visit, new (99202)	\$72.40	\$66.27	\$53.02	\$13.25	

\$ 873.41

404975425

Page 1 of 3

Medicare Summary Notice

December 22, 2008

FBCA35850529398
FRANKLIN R LACY III
PO BOX 609
FRIDAY HARBOR WA 98250-0609

CUSTOMER SERVICE INFORMATION

Your Medicare Number: XXX-XX-0180A

If you have questions, call: 1-800-MEDICARE
(1-800-633-4227)(#00590)

Ask For Doctor Services
TTY for Hearing Impaired: 1-877-486-2048

Appeals Address: Please see the
General Information Section.

BE INFORMED: Do not sell your
Medicare Number or Medicare Summary notice.

This is a summary of claims processed on 12/16/2008.

PART B MEDICAL INSURANCE - ASSIGNED CLAIMS

Dates of Service	Services Provided	Amount Charged	Medicare Approved	Medicare Paid Provider	You May Be Billed	See Notes Section
Claim number 10-08339-183-440 Anchor Health Centers PA, PO Box 102042, Atlanta, GA 30368-2042 Dr. Kapp, Howard J. M.D.						
12/01/08	1 office/outpatient visit, est (99213)	\$97.00	\$61.01	\$48.81	\$12.20	
Claim number 10-08339-191-670 Anchor Health Centers PA, PO Box 102042, Atlanta, GA 30368-2042 Dr. Kapp, Howard J. M.D.						
12/01/08	1 x-ray exam, knee, 4 or more (73564)	\$83.00	\$40.42	\$32.34	\$8.08	

Deductible Information:

You have met the Part B deductible for 2008.

THIS IS NOT A BILL - Keep this notice for your records.

341733636

U54687



046958 1 AV 0.324

FRANKLIN R LACY III

PO BOX 609

FRIDAY HARBOR WA 98250-0609

CUSTOMER SERVICE INFORMATION

Your Medicare Number: XXX-XX-0180A

If you have questions, call:
 1-800-MEDICARE (1-800-633-4227)
 (#00836)

Ask For Doctor Services
 TTY for hearing impaired: 1-877-486-2048

Appeals Address:
 Please see the General Information section.

BE INFORMED: Read Your Medicare Summary Notice carefully for accuracy of dates, services, and amount billed to Medicare.

This is a summary of claims processed from 08/26/2008 through 10/07/2008.

PART B MEDICAL INSURANCE - ASSIGNED CLAIMS

Dates of Service	Services Provided	Amount Charged	Medicare Approved	Medicare Paid Provider	You May Be Billed	See Notes Section
Claim number 11-08228-527-350						
San Juan CO Pub Hosp Di, PO Box 370, Friday Harbor, WA 98250-0370						
Dr. Wingren, Michael D. M.D.						
08/12/08	1 office/outpatient visit, est (99214-25)	<i>Ru + e</i> \$158.00	\$88.44	\$70.75	\$17.69	a
Claim number 11-08228-527-360						
San Juan CO Pub Hosp Di, PO Box 370, Friday Harbor, WA 98250-0370						
Dr. Wingren, Michael D. M.D.						
08/12/08	1 pneumococcal vaccine (90732)	\$24.00	\$24.00	\$24.00	\$0.00	b
08/12/08	1 prostate ca screening; dre (G0102)	20.00	0.00	0.00	0.00	c,d
Claim Total		\$44.00	\$24.00	\$24.00	\$0.00	

THIS IS NOT A BILL - Keep this notice for your records.

CMS Medicare Summary Notice

September 22, 2008

MAYL26740360320
FRANKLIN R. LACY III
PO BOX 609
FRIDAY HARBOR WA 98250-0609

CUSTOMER SERVICE INFORMATION

Your Medicare Number: XXX-XX-0180A

If you have questions, call 1-800-MEDICARE

(1-800-633-4227) (#00090)

Ask For Hospital Services
TTY for Hearing Impaired: 1-877-486-2048

Appeals Address: Please see the General Information section.

BE INFORMED: Read your Medicare Summary Notice carefully for accuracy of dates, services, and amounts billed to Medicare.

This is a summary of claims processed from 06/27/2008 through 07/15/2008.

PART B MEDICAL INSURANCE - OUTPATIENT FACILITY CLAIMS

Dates of Service	Services Provided	Amount Charged	Non-Covered Charges	Deductible and Coinsurance	You May Be Billed	See Notes Section
Control number 20816202498104						
Naples Community Hospital Inc						
350 7th Street North						
Naples, FL 34102-5754						
Referred by: Howard Kapp						
05/11/08	Pneumococcal vaccine (90732)	\$201.22	\$0.00	\$0.00	\$0.00	a
	Admin pneumococcal vaccine (G0009)	56.00	0.00	0.00	0.00	
	Claim Total	\$257.22	\$0.00	\$0.00	\$0.00	
Control number 20818500593104						
Naples Community Hospital Inc						
350 7th Street North						
Naples, FL 34102-5754						
Referred by: Howard Kapp						
05/29/08	Pt evaluation (97001)	\$243.12	\$0.00	\$0.00	\$0.00	c,d
	Pt evaluation (97001)	70.88	0.00	14.18	14.18	
	Claim Total	\$314.00	\$0.00	\$14.18	\$14.18	

THIS IS NOT A BILL - Keep this notice for your records.

Page 02 of 04
September 22, 2008

PART B MEDICAL INSURANCE - OUTPATIENT FACILITY CLAIMS (continued)

Dates of Service	Services Provided	Amount Charged	Non- Covered Charges	Deductible and Coinsurance	You May Be Billed	See Notes Section
Control number 20819200726504						e
Naples Community Hospital Inc						
350 7th Street North						
Naples, FL 34102-5754						
Referred by: Howard Kapp						
06/02/08-06/27/08	Therapeutic activities (97530)	\$110.02	\$0.00	\$0.00	\$0.00	c,d
	Therapeutic activities (97530)	57.98	0.00	11.60	11.60	
	Therapeutic activities (97530)	110.02	0.00	0.00	0.00	c,d
	Therapeutic activities (97530)	57.98	0.00	11.60	11.60	
	Therapeutic activities (97530)	110.02	0.00	0.00	0.00	c,d
	Therapeutic activities (97530)	57.98	0.00	11.60	11.60	
	Therapeutic activities (97530)	110.02	0.00	0.00	0.00	c,d
	Therapeutic activities (97530)	57.98	0.00	11.60	11.60	
	Therapeutic activities (97530)	110.02	0.00	0.00	0.00	c,d
	Therapeutic activities (97530)	57.98	0.00	11.60	11.60	
	Therapeutic activities (97530)	110.02	0.00	0.00	0.00	c,d
	Therapeutic activities (97530)	57.98	0.00	11.60	11.60	
	Therapeutic activities (97530)	110.02	0.00	0.00	0.00	c,d
	Therapeutic activities (97530)	57.98	0.00	11.60	11.60	
	Therapeutic activities (97530)	110.02	0.00	0.00	0.00	c,d
	Therapeutic activities (97530)	57.98	0.00	11.60	11.60	
	Therapeutic activities (97530)	110.02	0.00	0.00	0.00	c,d
	Therapeutic activities (97530)	57.98	0.00	11.60	11.60	
	Therapeutic activities (97530)	110.02	0.00	0.00	0.00	c,d
	Therapeutic activities (97530)	57.98	0.00	11.60	11.60	
	Therapeutic activities (97530)	110.02	0.00	0.00	0.00	c,d
	Therapeutic activities (97530)	57.98	0.00	11.60	11.60	
	Therapeutic activities (97530)	110.02	0.00	0.00	0.00	c,d
	Therapeutic activities (97530)	57.98	0.00	11.60	11.60	
	Therapeutic activities (97530)	110.02	0.00	0.00	0.00	c,d
	Therapeutic activities (97530)	57.98	0.00	11.60	11.60	
	Claim Total	\$2,016.00	\$0.00	\$139.20	\$139.20	

Notes Section:

- a The amount Medicare paid the provider for this claim is \$92.97.
- b The amount Medicare paid the provider for this claim is \$56.70.
- c This amount is the difference in billed amount and Medicare approved amount.
- d You should not be billed for this service. You are only responsible for any deductible and coinsurance amounts listed in the "You May Be Billed" column.

(continued)

402534615



Medicare Summary Notice

September 22, 2008

FICA2676045295E
FRANKLIN R LACY III
PO BOX 609
FRIDAY HARBOR WA 98250-0609

CUSTOMER SERVICE INFORMATION

Your Medicare Number: XXX-XX-0180A

If you have questions, call: 1-800-MEDICARE
(1-800-633-4227) (#00590)

Ask For Doctor Services
TTY for Hearing Impaired: 1-877-486-2048

Appeals Address: Please see the
General Information Section.

BE INFORMED: Do not sell your
Medicare Number or Medicare Summary notice.

This is a summary of claims processed from 06/30/2008 through 07/07/2008.

PART B MEDICAL INSURANCE - ASSIGNED CLAIMS

Dates of Service	Services Provided	Amount Charged	Medicare Approved	Medicare Paid Provider	You May Be Billed	See Notes Section
Claim number 10-08177-302-670 Anchor Health Centers PA, PO Box 102042, Atlanta, GA 30368-2042 Dr. Kapp, Howard J. M.D.						
06/23/08	1 x-ray exam, knee, 4 or more (73564)	\$75.00	\$40.42	\$32.34	\$8.08	
Claim number 10-08168-753-230 Naples Medical Center PA, 400 8Th Street North, Naples, FL 34102-5519 Dr. Galbut, Alan S. M.D.						
05/02/08	1 electrocardiogram report (93010)	\$8.66	\$8.66	\$6.93	\$1.73	a

THIS IS NOT A BILL - Keep this notice for your records.

Medicare Summary Notice

September 19, 2008



|||||

157702 1 AT 0.345
FRANKLIN R LACY III
PO BOX 509
FRIDAY HARBOR WA 98250-0809

CUSTOMER SERVICE INFORMATION

Your Medicare Number: XXX-XX-0180A
(#19003)

If you have questions, call:

1-800-Medicare
(1-800-633-4227)
Ask for Medical Supplies

TTY for Hearing Impaired: 1-877-486-2048

BE INFORMED: Beware of telemarketers or advertisements offering free or discounted Medicare items and services.

This is a summary of claims processed from 06/21/2008 through 09/19/2008.

PART B MEDICAL INSURANCE - ASSIGNED CLAIMS

Dates of Service	Services Provided	Amount Charged	Medicare Approved	Medicare Paid Provider	You May Be Billed	See Notes Section
Claim number 08185800188000						
FIRSTCARE MED SUPPLY OF NA, 689 TAMiami TrL N, NAPLES, FL 34102-8100						
07/01/08	1 Walker folding wheeled w/o s (E0143-NU) NEW EQUIPMENT	\$120.00	\$120.00	\$96.00	\$24.00	Kno... Medical Equipment
07/01/08	1 Commode chair with fixed arm (E0163-NUKX) NEW EQUIPMENT	115.00	110.29	88.23	22.06	
Claim Total		\$235.00	\$230.29	\$184.23	\$46.06	

Deductible Information:

You have met the Part B deductible for 2008.

General Information:

You have the right to make a request in writing for an itemized statement which details each Medicare item or service which you have received from your physician, hospital, or any other health supplier or health professional. Please contact them directly, in writing, if you would like an itemized statement.

Compare the services you receive with those that appear on your Medicare Summary Notice. If you have questions, call your doctor or provider. If you feel further investigation is needed due to possible fraud or abuse, call the phone number in the Customer Service Information Box.

(continued)

bill coming (to be paid)

CMS Medicare Summary Notice
June 23, 2008

MAYL175N038565U
FRANKLIN R. LACY III
PO BOX 609
FRIDAY HARBOR WA 98250-0609

CUSTOMER SERVICE INFORMATION

Your Medicare Number: XXX-XX-0180A

If you have questions, write or call:

Call: 1-800-MEDICARE (1-800-633-4227)

Ask For Hospital Services (#00090)

TTY for Hearing Impaired: 1-877-436-2048

BE INFORMED: Read your Medicare Summary Notice carefully for accuracy of dates, services, and amounts billed to Medicare.

This is a summary of claims processed on 05/19/2008.

PART A HOSPITAL INSURANCE - INPATIENT CLAIMS

Dates of Service	Benefit Days Used	Non-Covered Charges	Deductible and Coinsurance	You May Be Billed	See Notes Section
Control number 20813501023604 Naples Community Hospital Inc 350 7th Street North Naples, FL 34102-5754 Referred by: Howard Kapp 05/07/08-05/11/08	4 days	\$0.00	\$1,024.00	\$1,024.00	a b,c

Notes Section:

a The amount Medicare paid the provider for this claim is \$9,864.94.

b Days are being subtracted from your total inpatient hospital benefits for this benefit period.

c \$1,024.00 was applied to your inpatient deductible.

THIS IS NOT A BILL - Keep this notice for your records.

07111-007042-00112-00721310-17000-1-02-20060

CMS Medicare Summary Notice

June 20, 2008



DWD23 00152313
FRANKLIN R LACY III
PO BOX 609
FRIDAY HARBOR WA 98250-0609

CUSTOMER SERVICE INFORMATION

Your Medicare Number: XXX-XX-0180A
(#19003)

If you have questions, write or call:

1-800-Medicare
(1-800-633-4227)
Ask for Medical Supplies

TTY (tele-typewriter) and TTD users only
should call: 1-877-486-2048

BE INFORMED: Beware of telemarketers or advertisements offering free or discounted Medicare items and services.

This is a summary of claims processed from 03/22/2008 through 06/20/2008.

PART B MEDICAL INSURANCE - ASSIGNED CLAIMS

Dates of Service	Services Provided	Amount Charged	Medicare Approved	Medicare Paid Provider	You May Be Billed	See Notes Section
Claim number 08158802494000 CAPITAL MEDICAL CORPORATI, PO BOX 15013, TALLAHASSEE, FL 32317-5013		<i>Knee</i>		<i>medical equipment</i>		
05/12-05/27/08	16 Cont pas motion exercise dev (E0935-RRRT) Rental	\$560.00	\$363.68	\$290.94	\$72.74	

Deductible Information:

You have met the Part B deductible for 2008.

General Information:

Starting July 1, 2008, you may have to use certain Medicare-contracted suppliers to get certain medical equipment and supplies. To find out which suppliers you can use, visit www.medicare.gov or call 1-800-MEDICARE.

You have the right to make a request in writing for an itemized statement which details each Medicare item or service which you have received from your physician, hospital, or any other health supplier or health professional. Please contact them directly, in writing, if you would like an itemized statement.

Compare the services you receive with those that appear on your Medicare Summary Notice. If you have questions, call your doctor or provider. If you feel further investigation is needed due to possible fraud or abuse, call the phone number in the Customer Service Information Box.

(continued)

THIS IS NOT A BILL - Keep this notice for your records.

400101127

Page 4 of 5

CMS Medicare Summary Notice

FBCA1750059519H
FRANKLIN R LACY III
PO BOX 609
FRIDAY HARBOR WA 98250-0609

CUSTOMER SERVICE INFORMATION

Your Medicare Number: XXX-XX-0180A

If you have any questions, write or call:
1-800-MEDICARE(1-800-633-4227)(#00590)

Ask For Doctor Services
TTY for Hearing Impaired: 1-877-486-2048

BE INFORMED: Do not sell your Medicare Number or Medicare Summary notice.

This is a summary of claims processed from 05/19/2008 through 06/18/2008.

PART B MEDICAL INSURANCE - ASSIGNED CLAIMS

Dates of Service	Services Provided	Amount Charged	Medicare Approved	Medicare Paid Provider	You May Be Billed	See Notes Section
Claim number 10-08127-440-260 Anchor Health Centers PA, Suite 300, 801 Anchor Rode Drive , Naples, FL 34103-2741 Dr. Kapp, Howard J. M.D.						
05/01/08	1 office/outpatient visit, new (99203)	\$162.00	\$94.51	\$75.61	\$18.90	
05/05/08	1 office/outpatient visit, est (99213)	88.00	61.01	48.81	12.20	
	Claim Total	\$250.00	\$155.52	\$124.42	\$31.10	
Claim number 10-08127-441-280 Anchor Health Centers PA, Suite 300, 801 Anchor Rode Drive , Naples, FL 34103-2741 Dr. Kapp, Howard J. M.D.						
05/01/08	1 x-ray exam, knee, 4 or more (73564)	\$75.00	\$40.42	\$32.34	\$8.08	

THIS IS NOT A BILL - Keep this notice for your records.

Medicare Number: XXX-XX-0180A

400101127
Page 2 of 5
June 23, 2008

PART B MEDICAL INSURANCE - ASSIGNED CLAIMS (continued)

Dates of Service	Services Provided	Amount Charged	Medicare Approved	Medicare Paid Provider	You May Be Billed	See Notes Section
Claim number 10-08135-907-950 Anchor Health Centers PA, Suite 300, 801 Anchor Rode Drive, Naples, FL 34103-2741 Referred by: Dr. Kapp, Howard J., M.D. Benson, Erik W.						
05/07/08	1 total knee arthroplasty (27447-AS)	\$900.00	\$214.45	\$171.56	\$42.89	
Claim number 10-08135-908-560 Anchor Health Centers PA, Suite 300, 801 Anchor Rode Drive, Naples, FL 34103-2741 Dr. Kapp, Howard J. M.D.						
05/07/08	1 total knee arthroplasty (27447)	\$4,500.00	\$1,576.85	\$1,261.48	\$315.37	
05/07/08	1 doc antibio given b/4 surg (4047F)	0.00	0.00	0.00	0.00	a
05/07/08	1 doc order cefazolin/cefurox (4041F)	0.00	0.00	0.00	0.00	a
05/07/08	1 doc antibio given b/4 surg (4046F)	0.00	0.00	0.00	0.00	a
05/07/08	1 doc order given stop antibio (4049F)	0.00	0.00	0.00	0.00	a
05/07/08	1 doc order given vte prophylx (4044F)	0.00	0.00	0.00	0.00	a
	Claim Total	\$4,500.00	\$1,576.85	\$1,261.48	\$315.37	
Claim number 10-08135-908-770 Anchor Health Centers PA, PO Box 102042, Atlanta, GA 30368-2042 Referred by: Dr. Kapp, Howard J., M.D. Dr. Quintero, Carlos B. M.D.						
05/07/08	1 inpatient consultation (99254)	\$239.00	\$161.48	\$129.18	\$32.30	
05/08/08	1 subsequent hospital care (99232)	93.00	64.76	51.81	12.95	
05/09/08	1 subsequent hospital care (99232)	93.00	64.76	51.81	12.95	
05/10/08	1 subsequent hospital care (99232)	93.00	64.76	51.81	12.95	
05/11/08	1 subsequent hospital care (99232)	93.00	64.76	51.81	12.95	
	Claim Total	\$611.00	\$420.52	\$336.42	\$84.10	
Claim number 09-08148-342-260 Anchor Health Centers PA, PO Box 102042, Atlanta, GA 30368-2042 Dr. Kapp, Howard J. M.D.						
05/08/08	1 md certification hha patient (G0180)	\$110.00	\$59.51	\$47.61	\$11.90	

\$6121

XR HIP RIGHT 2 + VIEW COMPLETE

LEG

APPENDIX *S*

EXHIBIT *B*

PAGE *2*

XR HIP RIGHT 2 + VIEW COMPLETE

LEG

R
AP
○

LACY, Franklin, R
02676763

3/7/2014
16:57:07

APPENDIX

EXHIBIT

B

PAGE 3

XR HIP RIGHT 2 + VIEW COMPLETE

LEC

LACY, Franklin, R
02676763

3/7/2014
16:57:07

Patient Name: LACY, Franklin, R Date of Birth: 8/2/1937
MRN: 02676763 Exam Date: 3/7/2014 16:57:07

Accession: 8801425

APPENDIX 5 EXHIBIT B PAGE 4

XR PELVIS 1-2 VIEW

PELVIS

LACY, Franklin, R
02676763

3/7/2014
16:57:07


Toni Santos, Inc.

EXHIBIT 'I' 1/2

Physical Therapy / Manual Specialist
 583 Tallwood St. #103 • Marco Island, FL 34145 USA
 (941) 389-4960 • Fax: (941) 642-5437 • E-mail: amrtam@aol.com

WEEKLY THERAPY PROGRESS NOTE

 Patient Name: Franklin Long Physician: _____

 Treatment Dates: 4/7/14

4/7/14	HRT IT with (1) cable, (1) abdominal 15 min, SCS 15/51, NITZ (1) 13 min followed by high speed 15 min followed by SAT back off
4/8/14	HRT IT only (1) at front of (1) 15 min, 15 min, 15 min (1) SAT, 15 to 51 & 52 followed by SAT & back program NITZ (1) 15 min + (1) at front of (1) followed by SAT & back center
4/10/14	HRT IT 15 min, 15 min, 15 min followed by HRT (1) at front of (1)
Short-term Goal Achievement:	(1) 15 min, (1) 15 min, (1) 15 min 15 min, 15 min, 15 min 15 min, 15 min, 15 min
New Short-term Goals and/or Revision of Long-term Goals:	15 min, 15 min, 15 min 15 min, 15 min, 15 min

 Plan: Continue same

Signature

Date

4/10/14



Toni Santos, Inc.

EXHIBIT 'I' 2/2

Physical Therapy / Manual Specialist
583 Tallwood St. #103 • Marco Island, FL 34145 USA
(941) 389-4960 • Fax: (941) 642-5437 • E-mail: amriliam@aol.com

WEEKLY THERAPY PROGRESS NOTE

Patient Name: 4/14/14 Physician: _____

Treatment Dates: Franklin Hwy

[illegible]

few Short-term Goals and/or Revision of Long-term Goals: _____

lan: C. P. 1.3.5

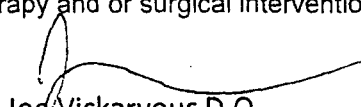
signature

Date _____

Marco Island Medical Center
Dr. Joe Vickaryous D.O.
 Board Certified ABOFP
 DEA FV0709646

535 Bald Eagle Drive
 Phone: (239)393- 2000
 Fax : (239)393-0355



From: Dr. Joe Vickaryous	Date: 8/3/2015
Re: FRANKLIN LACY DOB 08/02/1937	
<p>Above patient has been evaluated by me today and has been known to my family practice since 2011. Mr. Lacy reports that his pain is chronic in right hip radiating up into his low back and into his right knee/lower extremity causing him difficulty with ambulation. He initially was evaluated by my practice for this injury in March 2014. He takes Tylenol regularly to cope with his pain. MRI right hip shows mild degenerative changes with small isolated high grade chondromalacia of the acetabula. No fracture. Patient has seen physical therapist Toni Santos, and he feels physical therapy has not resolved pain. Further evaluation by physical therapy and show the patient to have a Peroneal nerve neuropathy causing chronic pain and numbness down his right lower extremity. Patient also swimming for therapy. Now he is ambulating with a cane and walker at times. Patient was in the airport late January 2014 and had a fall dislocating his left shoulder, spraining right wrist, scraping right forehead, and hurting his right hip. He went to San Juan Island Washington State emergency department and was told there were no significant findings on right hip x-ray and physical therapy was ordered. On exam today patient has moderate tenderness to palpation of right hip joint with severe limitation of range of motion in flexion and extension. It is in my opinion that his injury on the dock he was working on attributed to his gait instability which contributed to his fall in the airport in January 2014. It seems that his pain and gait abnormality is chronic and will need further physical therapy and or surgical intervention.</p> <p style="text-align: center;">  Joe Vickaryous D.O. </p>	



Association for the Advancement of Automotive Medicine

Annu Proc Assoc Adv Automot Med. 2003; 47: 285–300.

PMCID: PMC3217577

Ranking of NASS Injury Codes by Survivability

Peter G. Martin and Rolf H. Eppinger

National Highway Traffic Safety Administration, Washington DC

Author information ► Copyright and License information ►

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Go to:

Abstract

A ranking system is established whereby injury codes in the National Automotive Sampling System (NASS) are ordered by survivability based on actual mortality rates. Special provisions are made for cases in which injuries are coded as “not further specified” and “severity unknown.” Once the ranking system is established, an injury analysis is carried out in which NASS crash victims are characterized by their two highest-ranking injuries. Then, each victim’s probability of survival is estimated using a new “primary/secondary” fatality prediction procedure. When deviance statistics are considered, the new procedure predicts fatalities better than the Injury Severity Score, a commonly applied metric that is based on the Abbreviated Injury Scale. Ultimately, the new rankings – which single out specific injuries – provide a means to improve benefits analyses used to support crash injury research.

The National Highway Traffic Safety Administration (NHTSA) is responsible for reducing traffic fatalities by setting safety performance standards for motor vehicles. Research activities to develop such standards are carried out under a “data driven” approach. Generally, there must be enough existing data to show that a proposed safety regulation will indeed save lives before a performance standard is introduced. To aid in such assessments, NHTSA collects and maintains epidemiological data on the nature, causes, and injury outcomes of crashes. The study presented herein provides a new means to interpret epidemiological injury data in a way that complements crashworthiness research. It is meant to help researchers predict how many lives may be saved by a prospective safety countermeasure that is designed to mitigate specific types of injuries.

The National Automotive Sampling System Crashworthiness Data System (NASS CDS) is one of the epidemiological databases maintained by NHTSA. The CDS is a nationally representative probability sample of police-reported automobile crashes in the United States. CDS cases are limited to crashes that involve at least one passenger car that was towed from the crash scene due to damage resulting from the crash. Each year, the CDS collects data on about 5000 crashes from 24 geographic sites across the United States. CDS case files are assembled from police reports, hospital records, and crash investigations. Investigators conduct crash victim interviews, visit the crash site, and inspect the post-

crash vehicles. Over 300 coded CDS variables describe the occupants, injuries, and vehicles involved in the crash. Each case is assigned a weighting factor that represents an estimate of the number of like-mannered cases that occurred during the sample year.

Because it contains comprehensive injury records, the CDS is particularly useful to NHTSA researchers who are working to improve vehicle safety. Typically, CDS data are used to show that a proposed performance requirement will result in a significant reduction of injuries.

One of the difficulties in using CDS data, however, is that the characterization of injured motorists is not usually clear-cut. For each CDS occupant, there are sometimes over twenty injuries spread over multiple body regions that are listed. This makes it difficult to judge how likely a life will be saved if a specific injury is mitigated.

This paper offers a new perspective in interpreting CDS injury data. It describes a procedure to estimate the risk to life that multiple injuries pose to crash victims. First, a ranking procedure is established to discriminate among various types of injuries based on the actual mortality outcomes in CDS cases. Then, the utility of the new rankings is demonstrated with a predictive model that characterizes crash victims by their two most severe injuries.

Go to:

DATA SOURCE: NASS – CDS 1993–2001

This study is based on a working data set extracted from 1993–2001 CDS files. Only adults (ages 15 and over) are considered since the mortality rates of many types of injuries are known to vary significantly if they occur in children (Sartorelli et al, 1999). In all, the working data set contains data on about 57,000 crash victims – including records for more than 3500 fatalities – over the nine-year span. When these figures are weighted to represent national totals, there are about 15,000,000 crash victims and 180,000 fatalities over the nine years. However, this study makes use of the unweighted counts only. The implication of disregarding the inflation factors is discussed later in the Discussion section.

INJURY CODING

Within the CDS, a seven-digit code has been assigned to each occupant injury in accordance with the CDS Injury Coding Manual (Benton, 1993), which is adopted from a very similar manual developed by AAAM (AAAM, 1990). Injury codes may be cross-referenced with detailed nomenclature in the coding manual. The first digit of the code identifies the body region; the second digit identifies the general anatomic structure; the third and fourth digits identify the specific anatomic structure or, in the case of injuries to an external region, the specific nature of the injury; the fifth and sixth digits identify the level of injury within a specific body region and anatomic structure; the seventh digit is a general severity level referred to as the Abbreviated Injury Scale (AIS) score. AIS scores take on integer values of 1 (low severity) to 6 (maximum). (If a motorist suffers an injury of an unknown type, a score of 7 is assigned.)

In about seven percent of all CDS cases (fatalities and non-fatalities, alike) a motorist is injured but the details are unknown. That is, the official medical records do not have sufficient injury detail to allow for the coding of injury data. Such cases have been excluded from the working data set.

Within the nine-year working data set, 1124 different seven-digit CDS codes are used. The analysis presented herein, however, makes use of a condensed five-digit “sort code” by dropping the injury level

identifiers (digits five and six). The five-digit code is reasoned to sufficiently describe injuries that are unique in the context of crashworthiness research. That is, there is no need to discriminate among the injury levels (digits 5 and 6) when considering the impact of a safety countermeasure. For example, consider Table 1. It is assumed that there is no difference in the threat to life of the two injuries coded as "5402.4", and that there is no need to distinguish between these two injuries when considering the mitigating effects of a safety system. More importantly, the condensed codes provide better statistical correlations in ranking the codes because more observations are associated with fewer codes.

Sort Code	Corresponding I-ICD-9	Common Injury (from I-ICD-9 coding manual)
5202.4	5202.4	Fracture of the mandible
5202.4*	5202.4	Fracture of the mandible
5202.4	5202.4	Fracture of the mandible

Table 1

Example of three different "Sort Codes" identified in the Working Data Set.

Thus, a given five-digit sort code is taken to represent a unique injury. The exceptions are "Not Further Specified" (NFS) codes. NFS codes are used when detailed medical information is lacking. For example, a medical record for a particular crash victim who has, say, an aorta laceration is given a special NFS code if specific details regarding the severity of the laceration are absent. In the CDS, NFS injuries are always given an AIS score that is equal to or lower than the same general injury that is described more fully. Within the CDS, about 10% of all injuries have an NFS designation, and the use of NFS codes tends to increase at higher severity levels.

Since this minimum severity rule may not reflect the true severity of the injury, an NFS code is treated as unique in the analysis presented herein. Within the working data set, the five-digit sort codes corresponding to an NFS description are highlighted with an asterisk. Thus, in Table 1, sort codes 5202.4 and 5202.4* are treated as two unique injuries. An exception to this rule occurs if there is no higher-level code to which an NFS injury might possibly belong if it had been specified more fully. In Table 1, for example, if CDS code 520204.5 did not exist, then (520202.4, 520204.4, 520206.4) would all be rolled into a single sort code of 5202.4.

Thus, the five-digit sort code used herein has two elements: (1) a four-digit base code that describes the anatomical region and type of lesion; (2) a one-digit suffix that denotes the relative severity of the lesion among those injuries that share the same base code. Within the nine-year data set, 665 unique five-digit sort codes are used. A summary of the working data set is provided in Table 2.

Description	Quantity
Total number of injuries	1,000
Number of NFS injuries	100
Number of injuries with AIS score of 1	100
Number of injuries with AIS score of 2	100
Number of injuries with AIS score of 3	100
Number of injuries with AIS score of 4	100
Number of injuries with AIS score of 5	100
Number of injuries with AIS score of 6	100

Table 2

Summary of the incidence levels of the five-digit "Sort Codes" in the Working Data Set.

Figure 1 provides a glimpse of how often each of the 665 sort codes appear in the nine-year data set. In this plot (shown using log scales for clarity), each dot represents one of the 665 codes. The "Incidence" indicates how often each code was used (with a maximum of one time per motorist). "Fatalities" denote how many motorists died when a particular code was used, regardless of whether or not other injuries were present.

Figure 1

Scatter plot of Incidence vs. Fatalities for the sort codes that appear in the working data set. The dots represent the 665 five-digit codes (only 420 dots appear due to overlaying). Log-log scale is used for clarity. Source: CDS 1993–2001.

Figure 1 serves as a starting point in an attempt to rank the 665 codes by threat to life. Some codes are used more often on a motorist that dies than on one who survives (dots above the 50% diagonal). Injuries corresponding to these codes are likely to affect mortality rates substantially and must be sorted out. Some codes are used on surviving motorists much more often than when the motorist dies (dots below the 10% diagonal). These tend to represent injuries of low severity and only affect mortality in the presence of other more severe injuries.

The rest of the codes (dots falling between the two diagonals) fall into a gray area: they may or may not affect mortality substantially. Infrequently used codes (dots to the left of the $n = 20$ vertical) also fall into the gray area due to a lack of data. Figure 1 alone cannot be used to discriminate the threats to life posed by the injuries represented by the 665 codes. For this, other strategies are required and they are presented in the next section of this paper.

Go to:

METHODS

Ranking of the 665 codes is based primarily on the cause of death (i.e., "Cause") reported in the CDS. "Cause" corresponds to the coded injury or injuries (up to three) identified as those that directly contributed to the motorist's death. "Cause" is only reported if the cause of death is identified in a report prepared by a physician or coroner. Probable or possible causes of death are not considered. As a result, the "Cause" variable is left blank in about 30 percent of the fatalities contained within the working data set.

Non-reporting instances of "Cause" occur under two situations. In the first (about 25 percent of all fatalities), there is simply no official medical record available that adequately describes the injuries that contributed to the motorist's death. In the second situation (about 5 percent), the mode of death is reported on the medical record, but specific injuries are not linked to the cause of death. For example, if the official medical report gives only a general mode of death such as acute pulmonary embolism or respiratory failure, "Cause" is left blank (NHTSA, 2000).

For each sort code in the working data set, the following incidence levels (see Figure 2 for reference) are noted based on nine-year unweighted CDS totals.

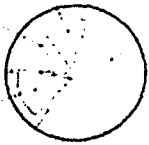


Figure 2

Make-up of incidence levels for a given sort code, i .

Note that $C_{imp\ i}$ is not reported outrightly within the CDS. Rather, it is imputed by assuming that the ratio of "Cause" to fatalities is the same in cases where "Cause" is known as in cases where it is unknown. That is,

$$C_{imp\ i} / F_{unk\ i} = C_{kwn\ i} / F_{kwn\ i}$$

[1]

where $F_{kwn\ i} = F_i - F_{unk\ i}$. Given these incidence levels, the mortality rank is computed for each sort code as follows:

$$\text{Mortality Rank } i = ("Cause" \text{Incidence})_i = C_{kwn\ i} + C_{imp\ i} N_i = C_{kwn\ i} N_i (1 + F_{unk\ i} / F_i - F_{unk\ i}); i=1 \dots 665$$

[2]

Using "Cause" as the basis to rank the sort codes prevents over-rating of certain low severity codes that appear often in "dead on arrival" cases (DOA's). In many DOA's, a thorough medical examination is not carried out so that "Cause" is left blank. Only the obvious external low-level injuries (abrasions and lacerations) appear on the injury record. However, the process assures that these low-level injuries are not imputed to be the cause of death since they are not listed as such in cases where "Cause" is known.

Codes with a mortality rank $< 0.5\%$ and incidence levels of $N_i > 20$ are assigned a rank of zero. These codes represent injuries that are assumed to pose no threat to life on their own, and can only affect mortality on a secondary level. There are 238 codes that fall into this category.

Codes with a mortality rank $> 0.5\%$ and incidence levels of either $N_i > 20$ or $N_i > 10$ with $F_i > 5$ are designated as those representing injuries that do pose a threat to life. There are 142 codes that fall into this category. It is these codes that must be sorted out; their mortality ranks (provided in the Appendix) determine their threat to life.

Once ranks are established among these 380 codes, companion "intracodes" are checked for consistency. Intracodes are those codes having the same base code but different severity suffixes. Table 1, for example, lists the intracodes for Aorta injuries. A consistency check should indicate that code 5202.5 has a higher mortality rank than 5202.4. Most codes are consistent, but a few need to be adjusted. If two codes are inconsistent, they are both assigned the rank equivalent to the code having the higher N_i .

The remaining 285 codes have low incidence levels that do not allow reliable estimation of their effects. Instead, other methods are used to determine where they “fit in” among the 380 codes that are ranked. First, each code is examined for the existence of a companion intracode. If a higher-level intracode exists with a rank of zero, it too, is assigned a rank of zero.

Those that remain unranked are then regrouped into broader base codes using only the first two digits instead of the first four, and the entire sort process is repeated. There are 50-or-so codes, however, that don’t even have a ranked two-digit companion intracode. For these, common-sense heuristics (based on similar injuries in other body regions) must be used to assign ranks.

Go to:

RESULTS

The utility of the injury rankings is demonstrated under a new primary/secondary injury characterization procedure that is fully described in Martin and Eppinger (2003). In summary, the new procedure uses only the two most serious injuries – i.e., the primary injury and secondary injury – to characterize a motorist’s entire injury record. This two-injury approach sorts each CDS case by the two most life-threatening injuries, and stratifies them by anatomical location.

Under the demonstration presented herein, the stratification process effectively places the 665 codes into ten broad injury groups. The groups are chosen to represent four general anatomical regions: the chest, head, abdomen, and lower extremities. (Other grouping options are discussed later.) The specific injuries encompassed by each group are determined by the new mortality ranks in Table 3.

Table 3
Ranking of injuries by threat to life

Injury Group	Injuries are encompassed by the group according to	Mortality rank (MRT)	Relative mortality risk (RMR)	Relative mortality risk (RMR)
1. Head	Head injuries	1.00	1.00	1.00
2. Head	Head injuries	2.00	2.00	2.00
3. Head	Head injuries	3.00	3.00	3.00
4. Head	Head injuries	4.00	4.00	4.00
5. Head	Head injuries	5.00	5.00	5.00
6. Head	Head injuries	6.00	6.00	6.00
7. Head	Head injuries	7.00	7.00	7.00
8. Head	Head injuries	8.00	8.00	8.00
9. Head	Head injuries	9.00	9.00	9.00
10. Head	Head injuries	10.00	10.00	10.00

Table 3

Injury groups and group rankings by threat to life.

The number of injury groups used to represent an anatomical region is based on the relative threat to life and incidence levels of injuries within the region. As such, the head and chest – with high threat-to-life variation among many injuries – are represented by three groups each (the subscripts H, M, and L indicate relative threat-to-life – high, moderate, low). Abdominal injuries are represented by two groups and lower extremity injuries by just one. The tenth group applies to secondary injuries only. It represents any other remaining injuries (most of which are low-level) or no injury at all.

Grouping of injuries is necessary to gain statistical significance. However, when specific injuries are placed into a broader injury group, injuries having distinct survivability risks will be lumped together under a single heading with an approximated survivability risk for the whole group. Thus, some precision will be lost due to the consolidation. (If there were enough cases, grouping would be unnecessary and each code could be treated on its own.)

The new mortality ranks are subsequently used to select the primary and secondary injuries of each crash victim. Then, two new categorical variables are defined for each victim: a primary injury variable falling into one of nine categories, and a secondary injury variable falling into one of ten categories according to the injury groups listed in Table 3. A logistic regression analysis is carried out in accordance with the model of Eq. [3] to determine the threats to life under the various combinations of primary and secondary injuries.

$$\text{Threat to Life} = 1 / (1 + \exp[-\beta_0 - \beta_i * P_i - \beta_j * S_j])$$

or

$$\text{Logit}[P \text{ FATAL}] = \beta_0 + \beta_i * P_i + \beta_j * S_j; \quad i=1..9; j=1..10$$

[3]

where:

β_0 is the model intercept.

β_i is the regression parameter of primary group i (9 groups).

β_j is the regression parameter of secondary group j (10 groups).

$P_i = 1$ when the primary injury group is group i ; $P_i = 0$ otherwise.

$S_j = 1$ when the secondary injury group is group j ; $S_j = 0$ otherwise.

When all possible Primary/Secondary covariate patterns of the groups are considered, 56 individual injury groups – and 56 estimates of fatality probability – are developed. The parameter estimates and their standard errors are found with the SAS logistic regression procedure (SAS, 1999). All of the parameter estimates (shown in Table 3) have a high level of confidence associated with them ($p < 0.01$).

Note that SAS operates on a pared working data set that contains only victims whose most severe injury is one with a mortality rate greater than zero (each victim must have a Primary injury, but "Other" injuries cannot be Primary injuries). This serves a dual purpose. It omits the rare yet confounding fatality cases that have incomplete injury records (mostly DOA's where only low-level injuries are reported, not the real causes of death). Also, by omitting the multitude of low-level cases, a better statistical correlation may be realized for those injuries that are truly life threatening.

COMPARISON WITH ISS

The predictability of the new ranking system may be compared against the Injury Severity Score (ISS). ISS is a CDS variable that is computed for each crash victim by sorting the victim's injuries into eight body regions and finding the highest AIS score in each region. Of these eight scores, only the three highest are used to determine the ISS, which is computed by summing their squares (Baker et al, 1974).

Deviance statistics are used to compare the predictive ability of the Primary/Secondary model against ISS. Deviance is based on the likelihood ratio of a design model versus a saturated model. In mathematical terms, deviance, D , is the comparison of observed (y) to predicted (π) values using the likelihood function for n observations (Hosmer and Lemeshow, 1989):

$$D = -2 \sum_{i=1}^n \left[y_i \ln(\pi_i y_i) + (1 - y_i) \ln(1 - \pi_i 1 - y_i) \right]$$

[4]

The quantity inside the brackets is the likelihood ratio. Models with lower values of D have better predictability. Since D is dependent on how many observations exist in the data set (i.e., it is akin to the sum of the square errors computed in linear regression), average D is used so that different data sets may be compared. The comparisons are given in Table 4, where the Primary/Secondary scheme – based on the new injury ranks – predict fatalities considerably better than the ISS. Generally, as more variables are added to the model, its predictive ability increases and D decreases. Yet the Primary/Secondary model – based on records of just two injuries – still outperforms the three injury-based ISS.

Table 4 Comparison of the ability of the Primary/Secondary model and ISS to predict fatalities. (Best fit shown in bold.)			
Model	Avg. Deviance 25%ile, 50%ile, 75%ile percentiles		Avg. Deviance 25%ile, 50%ile, 75%ile percentiles
Primary/Secondary	0.15	0.026	0.029
ISS	0.15	0.027	0.029

Table 4

Comparison of the ability of the Primary/Secondary model and ISS to predict fatalities. (Best fit shown in bold.)

While deviance is a good comparative measure, the area under the receiver operator curve (ROC) provides a measure of the absolute model fit. An ROC plot is a function of a model's sensitivity (a measure of correct positive responses) and its specificity (a measure of false positive responses) and is explained fully in the SAS users manual (SAS, 1999). ROC area is a measure of model performance as probabilities range from 0% to 100%. A perfect model (100% specificity, 100% sensitivity) produces an ROC curve that looks like a square wave and has an area of 100%. One that never predicts correctly is a horizontal line with an area of 0%. As with D, the Primary/Secondary model outperforms ISS when ROC area is considered, as shown in Table 4.

CIREN DATA

To test the ability of the ranking system to discriminate among non-CDS data, the Primary/Secondary scheme is compared to ISS for motorists entered into the Crash Injury Research and Engineering Network (CIREN), another NHTSA epidemiological crash database. In contrast to CDS cases, CIREN cases only involve motorists admitted to a Level 1 trauma center. (The Level 1 accreditation indicates that the quality of care, equipment, and facility meets the highest standards for trauma care.) Thus, CIREN cases tend to have higher mortality rates than CDS cases. As of this writing, the make-up of the CIREN database consists of 1,752 motorists, with 1,180 who suffered serious injuries, and 218 fatalities.

Results of the CIREN comparison are also given in Table 4, and show again that the Primary/Secondary model outperforms ISS. This represents a good test for the ranking system: whereas CDS cases (from which the system was derived) are mostly crashes with low-severity injuries, CIREN cases are skewed the other way, with a disproportionate amount of high-severity crashes. CIREN records are also generally richer than those in the CDS, with fewer NFS codes and incomplete records. This is reflected in Table 4,

where the model fit (as evidenced by higher ROC area and lower D values) is better in the CIREN data set than in the CDS.

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DISCUSSION

Together with the Primary/Secondary scheme, the new injury ranking method offers a method to improve benefits analyses. If one desires to estimate the number of lives saved if a particular injury is mitigated, it may be accomplished forthrightly under the Primary/Secondary scheme because particular injuries can be singled out. This, however, is much harder to accomplish in the context of ISS because injury types are not identified explicitly.

Furthermore, the Primary/Secondary scheme may be adapted to target a specific type of injury. The demonstration presented earlier made use of ten general injury groups. However, any number or types of injury groups may be chosen provided that there are enough observations per group to gain statistical significance. For example, if a side air bag designed to mitigate pelvic injuries is being considered, then a modified Primary/Secondary model may be formed with a group that enlists pelvic injuries only.

ISS COMPARISON

The ability of the new injury ranking system to outperform ISS in predicting fatalities is not unexpected due to ISS's reliance on AIS scores. Within the CDS, "Cause" oftentimes does not correspond with the injury having the highest AIS score, while possible unreported high-severity injuries are not accounted for under ISS computations. Also, those codes having an AIS score of 7 (including many fatal DOA cases) are not considered when computing ISS.

Eppinger (1987) has found that the life-threats posed by lesions of equal AIS score are not always the same. The new ranking system confirms this finding, as shown in Figure 3. Whereas almost all codes with AIS scores of 1 have mortality rankings of zero, the rankings vary substantially within and across AIS scores 2 thru 7. Thus, the new ranking system does not necessarily regard all injuries that have the same AIS score as having an equal threat to life. Ranking by AIS scores is assumed to be valid only among injuries having the same base code.

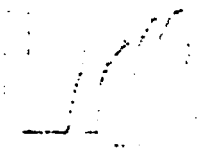


Figure 3

Sort Codes sorted by (1) AIS score; (2) mortality rank. Only those codes having $N_i \geq 10$ and whose AIS score is greater than AIS 1 are shown (250 of 665 codes). Each dot represents a single code. Bigger dots denote codes that appear at least 100 ...

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IMPENDING WORK

IMPUTATION

As mentioned earlier, crash victims who are “dead on arrival” often have an incomplete injury record with only low-threat injuries reported. This means that the threat of injuries that go undetected in DOA cases may be underestimated because they are detected (and reported) in a disproportionate share of non-fatal cases.

A solution may be to somehow impute these missing codes in DOA cases. Methods to impute missing data within NHTSA’s databases have been developed for certain variables. For example, Rubin et al (1998) describes a method to impute blood alcohol levels that are missing from fatality crash data. It may be possible to develop a method to impute injuries in incomplete CDS records. There are several CDS variables that could help with an imputation. The type of medical facility at which the victim was treated, the mobility of the victim at the crash scene, and the time to death would help identify which cases are likely to have incomplete injury records. The CIREN database – which has more comprehensive medical information – may also be helpful in an imputation process.

CDS CASE WEIGHTS

Ignoring the CDS national expansion factors makes the data easier to interpret and allows SAS software to be used to compute the mortality rankings. But by doing so, an assumption is made that the “Cause/Incidence” ratios are the same across all sampling strata. In fact, the ratios probably vary since injury patterns are known to have changed over the years (Martin et al, 2000), due partly to the increase in air bag availability in the U.S. passenger car fleet. Since the CDS oversamples cases involving late-model vehicles, the exposure rates – and perhaps the mortality rates – for certain types of injuries may not be accurately represented within the non-weighted data set used herein. Moreover, properly computed confidence intervals that take into account the CDS multi-stage sample would help establish how much individual mortality rankings could be adjusted. Rankings with high confidence intervals would be adjusted relative to those with low intervals.

LIMITATIONS

The injury code rankings are based on CDS crash outcomes only. The rankings may not be applicable to injuries suffered by non-motorists. Rankings are based on aggregate statistical analyses of crash victims. When considering an individual crash victim who suffers multiple injuries, the ordering of injuries by threat to life for that particular victim may not necessarily comply with the aggregate ranking.

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CONCLUSIONS

This paper offers a new threat to life categorization of injuries suffered by motor vehicle crash victims. A multi-year accumulation of data coded in the NASS Crashworthiness Data System makes it possible to use actual mortality outcomes to objectively rank specific types of injuries by survivability. The ranking system discriminates among injuries within and across body regions and is useful in aggregate analyses of crash data. In cases where there are several injuries in multiple body regions that all have the same AIS score, the new rankings provide an objective means to identify those that are most life threatening.

The rankings are particularly useful in identifying injury trends in a population of motorists. An “injury-by-body region” analysis of CDS crash victims demonstrates the utility of the new ranking system by characterizing victims by their two most severe injuries (i.e, their primary and secondary injuries). When

deviance statistics are considered, the new ranking system predicts fatalities better than the Injury Severity Score, a commonly applied metric that is based on AIS scores. Ultimately, the new rankings – which single out specific injuries – provide a means to improve benefits analyses used to support crash injury research.

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APPENDIX

Listing of sort codes by descending mortality rank. Only codes with a mortality rank > 0.5% and incidence levels of either Ni > 20 or Ni > 10 with Fi > 5 are listed.

Sort Code Mortality Rank Sort Code Mortality Rank Sort Code Mortality Rank

4130.6	100.0%	6402.5*	82.7%	4202.4	61.6%
1130.6	100.0%	4208.5	79.2%	1502.4	55.7%
1159.7	100.0%	4413.5	78.3%	1500.2*	53.0%
4159.7	100.0%	1204.5	76.4%	6404.5	52.3%
1402.6	98.5%	5408.4	75.7%	4422.5	51.6%
4410.6	98.2%	4414.5	75.4%	4414.4*	51.4%
4202.6	98.1%	9920.6	71.9%	5418.5	51.4%
5418.6	94.1%	4202.4*	71.8%	1404.4	46.2%
4416.5	94.0%	1402.5	65.0%	1404.5	46.1%
4410.5	92.7%	4502.5	64.9%	5420.4	44.9%
3110.6	90.1%	1504.4	64.4%	5406.4	43.8%
6402.6	87.5%	4218.4	64.3%	1406.5	42.5%
4202.5	83.5%	5202.4	63.8%	4502.4*	34.0%
5202.4*	83.1%	5216.4	63.3%	9920.5	33.8%
5202.5	83.1%	4410.4	62.1%	8526.4	33.6%
1404.4*	33.5%	5442.4	13.7%	2508.3	4.9%
1406.4*	33.0%	4410.3*	13.6%	6502.2*	4.8%
4426.5	32.7%	1404.3	12.4%	1608.3*	4.8%

Sort Code Mortality Rank Sort Code Mortality Rank Sort Code Mortality Rank

5212.3*	30.7%	8110.3	12.2%	2504.1*	4.7%
5416.5	30.7%	1504.3	12.0%	4418.3	4.3%
5416.4	30.5%	4422.75	11.9%	4414.3*	3.5%
1152.7	27.9%	6502.2	10.4%	4414.3	3.2%
6406.5	27.4%	1502.3*	10.3%	8530.3	3.1%
6402.5	27.0%	5418.3	10.1%	5442.3	3.0%
7110.3	26.2%	1406.3	9.5%	1504.2	3.0%
4502.3*	25.7%	5412.3	9.3%	4502.2*	2.8%
6402.4	25.0%	5214.4	9.3%	1608.4	2.7%
1608.5	24.6%	1502.3	9.3%	9920.1	2.6%
6402.3*	24.2%	5214.3*	9.1%	4416.2*	2.4%
6402.3	24.2%	6404.4	8.8%	4416.2	2.4%
4406.4	23.2%	4410.3	8.5%	6502.3	2.4%
4502.4	22.0%	1606.3	8.3%	8518.3	2.2%
5418.4	22.0%	5406.3*	8.3%	2512.2*	2.0%
1406.4	21.8%	4150.75	8.1%	5420.2*	2.0%
5442.5	20.8%	4218.3	7.9%	8526.3	1.9%
5216.3*	19.5%	1404.3*	7.5%	2512.3	1.7%
5414.3	19.3%	5414.2*	6.9%	5450.3	1.7%
4414.4	18.1%	1216.4	6.8%	5418.2	1.6%
4422.3	17.8%	1602.5	6.4%	4418.2	1.4%
4218.3*	17.5%	1504.2*	6.0%	5406.2*	1.2%
4210.4	17.0%	3150.75	5.8%	5418.2*	1.1%
4210.3*	16.9%	5420.3	5.6%	7526.2	1.0%

Sort Code Mortality Rank Sort Code Mortality Rank Sort Code Mortality Rank

4406.3	15.5%	4212.3*	5.5%	5446.1	0.9%
1406.3*	14.9%	5442.3*	5.5%	5412.2	0.7%
5414.4	14.7%	4502.3	5.4%	4502.2	0.6%
9192.3	14.6%	6404.3	5.2%	6504.2*	0.5%
1150.7	14.3%	5150.7	5.2%		
5438.3	13.9%	1608.4*	4.9%		

View it in a separate window

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Court File No: 71894-1-1

IN THE UNITED STATES DISTRICT OF WASHINGTON STATE

BETWEEN:

FRANKLIN R. LACY

Plaintiffs

and

RICHARD RASMUSSEN, BETTY J.
RASMUSSEN, RASMUSSEN WIRE
ROPE & RIGGING CO., RASMUSSEN
EQUIPMENT CO., BILL JOOST,
LANDMANN WIRE PRODUCTS,
WEISNER, INC., WEISNER STEEL
PRODUCTS, INC.,

Defendants

AFFIDAVIT OF JUNIOR ROBERTS

I, Junior Roberts, of the City of Mississauga, in the Regional Municipality of Peel, MAKE OATH AND SAY:

1. I am a 29 year old IT Professional working as a Full Time Senior IT Analyst. I am also self-employed as a Website Developer, specializing in design and Search Engine Optimization services. My background in IT started with a completion of a 2 year Computer Networking and Technical Support course from SENECA COLLEGE in Toronto, Canada in 2006. I have worked for companies such as Bell Mobility, BlackBerry and Microsoft, in analytical, support and administration roles over a 7 year time period and as such have knowledge of the facts I hereinafter depose, except when I expressly state that I have been informed, in which case I do believe the information to be true.
2. Mr. Franklin R. Lacy contacted me on July 29th 2015 for my technical expertise on Google Searches via the internet.
3. The first Google Search was performed for "Weisner Steel". A search of "Weisner Steel" on Google.com will generate 2,220 results. The Google results show multiple addresses in various US States. Without knowing the address, it is not clear if any of the results on Google is the desired organization. Indeed the dominate company in the search is located in Florida and Missouri, which Mr. Lacy now informs me is not the correct one to be served with a Summons and Complaint. Possibly the company being sought is in the list of results, but I have no way of knowing specifically which one it is from the information provided. It is also not clear which location would be the main location.
4. The second Google search was performed on "Landmann Wire Products". A search performed will generate 7 search results on Google.com. The corporate address on the landmannwire.com website is 1818 Gilbreth Road, Suite 148, Burlingame, CA 94010. I am informed that "Landmann Wire Products" was not provided to Mr. Lacy until at a hearing on July 15, 2011. A different result came up for "Landmann Wire Products" that was listed first, so it was more popular. The correct company name for "Landmann Wire Products" is "Landmann Wire Rope Products, Inc."
5. As a professional in Google Searches, I have determined that the results for Wesiner Steel vary making it impossible to determine which Weisner Steel is the organization involved in the lawsuit and/or the correct location to serve legal papers.

SWORN BEFORE ME
at the City of Hamilton, in the
Regional Municipality of Halton
this 6 day of Aug 2015

A Commissioner, etc.

OMAR ICHMAN
British Columbia
Notary Public

[NAME]

Junior Roberts
JUNIOR ROBERTS

JUNIOR ROBERTS

Email: junior@juniorroberts.com

Results-oriented IT expert with 7+ years' experience in technical standards and requirements with a unique skill set for providing support to various industries. Committed to a high level of customer and corporate satisfaction.

PROFESSIONAL CERTIFICATIONS

ITIL Certification, February 2013

Toronto, ON

- MCSA: Windows 8 Certification, January 2013

Mississauga, ON

- MCITP: Office 365 Certification, January 2013

Mississauga, ON

- MCITP: Windows 7 Certification, August 2012

Mississauga, ON

- A+ Certification, January 2010

Mississauga, ON

- MCSE Certification, January 2010

Mississauga, ON

EDUCATION

Seneca College - Toronto, ON

Sept 2004 – April 2006

Completed 2 Years of Computer Networking and Technical Support Diploma Program

CAREER HIGHLIGHTS

- Assisted with the configuration and implementation of HEAT ticketing system Canada-wide at Bell Mobility.

- Successfully migrated 20,000+ computers from Windows XP to Windows 7 for Canadian Tire and Lennox Industries.
- Responsible for the detection and solution for a major security flaw in a Government of Ontario Canada website.
- Assisted with the reconstruction of the Microsoft Store IVR in March 2013.

PROFESSIONAL EXPERIENCE

Microsoft

Mississauga, ON

Tier III Technical Support Engineer (Contract)

Oct 2012 – Present

- Provide Tier 3 phone and remote technical support to all Microsoft Signature and Premium Technical Support customers in North America.
- Serve as the direct global support contact for customers regarding escalated issues from Steve Ballmer (CEO), the Microsoft Store, Surface Team and Social Media Team.
- Search, create and maintain case tickets in Microsoft Dynamics CRM, Customer Assistance Portal, and Digital River Global Commerce.
- Support Windows XP, Vista, 7, 8, Office 2007, 2010 & 2013.
- Assist with business owners Exchange Server configuration; 2008, 2012, & SQL 2008 R2.
- Remotely troubleshoot and train customers using LogMeIn Remote Rescue.
- Perform hard drive cleanups, optimization and virus removal.
- Perform network, printer and computer system setups.
- Configure telephony system (Softphone) internally when issues arise.
- Promote PC safety and maintenance to each customer; Windows Updates and Microsoft Security Essentials.

- Setup and configure Hyper-V on internal computers for virtualization of MAC & Windows OS.
- Maintain knowledge on OEM support, policies and procedures.
- Sell and promote Microsoft products and services; Office, Signature Support, Windows 8, and Microsoft Complete.

J & D Tech Solutions

Brampton, ON

Senior Manager/Computer Support Technician/Graphic Designer (Part-Time/Freelancer)

Sept 2006 – Dec 2012

- Provided tasks & responsibilities to employees for computer repair and graphic design projects.
- Liable for hiring and dismissal of contract employees.
- Used QuickBooks Online for payroll, estimates, invoices and receipts.
- Provided phone, remote and in person computer technical support to consumers and businesses. • Designed logos, business cards and flyers in Adobe Photoshop and Illustrator.
- Setup and configured domain names and hosting accounts on Linux Servers with cPanel.
- Created website templates specific to customer's needs; finalized design using WordPress.
- Responsible for payment from customers; cash, check, credit card and PayPal.

BlackBerry Limited

Waterloo, ON

Associate, BlackBerry Partner Technical Support (Full-Time)

May 2012 – Sept 2012

- Provided 2nd Level technical phone support for customers worldwide for BlackBerry products.
- Resolved BIS, BES, Network, Hardware and Software issues.
- Assisted with configuration of BlackBerry Desktop Software with iCloud, Outlook & Exchange.

- Created, edited and resolved tickets for all issues using Remedy ticketing system.
- Generated full backup log files for customers and uploaded to an internal support server.
- Created and edited BlackBerry Knowledge Base for internal and external support articles.
- Escalated tickets when necessary to be resolved by an Analyst (Tier 3).
- Responsible for beta testing of BlackBerry Z10 & Q10 before 2013 Q1 release.

Metro Ontario

Etobicoke, ON

Technical Services Coordinator (Full-Time)

Nov 2011 – March 2012

- Provided computer, telecom, BlackBerry, peripheral and hand-held device support for internal employees at the Head Office and 4 other local Metro buildings.
- Created, edited and maintained case tickets for all issues using C2 ticketing system.
- Deployed software bundles and maintained Metro database using Novell ZenWorks.
- Re-imaged desktops and laptops via the network.
- Created backups of each laptop on the Norton Ghost server.
- Provided remote support to end users using ZenRemote Viewer.
- Removed and setup/configured new Tier Servers in different Metro locations.
- Accessed and configured companies Windows 2008 R2 print server using Remote Desktop.
- Created telecom tickets in Remedy and managed the PBX phone system using Hyper Terminal.
- Coordinated with HP and Dell for onsite technician warranty support.
- Ordered BlackBerry's for new employees and setup on the BES before distribution.
- Initiated security requests for Outlook Exchange employee setup.
- Configured and maintained users in Active Directory.

- Responsible for maintenance and deployment of handheld devices in the Metro warehouse.
- Created tickets through IBM for handheld devices using repair templates.

Lennox Industries

Etobicoke, ON

Systems Administrator / Computer Technician (Full-Time)

March 2010 – Nov 2011

- Provided internal support for computers, peripherals and phone systems.
- Configured Avaya phone systems with SAP.
- Monitored server and reduced company down time.
- Performed backups and recoveries, when necessary, of critical data.
- Deployed frequent Windows Updates to all internal employees.
- Configured and updated Symantec Endpoint for internal users.
- Remotely supported employees using LANDesk Remote Control.
- Supported Canon, Lexmark and HP printers/fax machines.
- Assisted with the migration of Windows XP to Windows 7 for all company computers across Ontario.

Bell Mobility

Mississauga, ON

Technical Solutions Representative / Help Desk (Part-Time)

Jan 2008 – March 2009

- Responsible for responding to all customer requests and providing professional assistance for problems and issues regarding Bell Mobility data, network and repair.
- Supported and configured BlackBerry devices on BIS and BES.
- Responsible for creating trouble tickets using HEAT.
- Used test devices when necessary to further assist customers.

- Escalated unresolved issues to level 2 support.
- Member of Technical Solutions Department Social Committee; Team Leader of 15 - 20 people.

INTERROGATORY NO. 3: Name the principals, stockholders, and owner(s) of

Rasmussen Equipment Co. (and/or ", Inc."), their date of birth, all names by which they have ever been known, their social security number, and their residence addresses and telephone numbers and their ownership and job positions in the specified Defendant companies and their telephone numbers and addresses for the last ten (10) years.

ANSWER:

Defendants object to this interrogatory because it is not intended to lead to admissible evidence.

INTERROGATORY NO. 4: Name the manufacturers and distributors that

supplied parts and materials to any Defendant(s) that were subsequently sold to Plaintiff by Defendant(s) including addresses and telephone numbers and person(s) of contact of each supplier for the last ten (10) years. Name what parts and materials each company named provided. Include dates of sale to Plaintiff of any of these named companies that supplied alleged stainless steel shackles together with quantities sold and prices charged for each sale.

ANSWER:

The shackles were most likely distributed by Weisner Steel. Rasmussen does not know who actually manufactured the shackles. Rasmussen is currently pulling its archived files to determine who manufactured and distributed the balance of the equipment sold to plaintiff.

INTERROGATORY NO. 7: (A) (continued)

suppliers of stainless steel shackles that Defendant(s) were selling since August 2008, did Defendant(s) consult with or gain permission from Plaintiff before Defendant(s) changed the shackle provider?

ANSWER:

A) William Joost.

B) Sales Person.

C) No.

D) Bill Joost did not sell any products to Lacy. Rasmussen Wire Rope & Rigging sold the equipment identified in the attached documents to Lacy.

E) Rasmussen Wire Rope & Rigging sold wire rope to plaintiff.

F) Rasmussen Wire Rope & Rigging sold wire rope to plaintiff.

G) It does not appear that any defendant sold pulleys to Lacy.

H) Rasmussen Wire Rope & Rigging sold nylon rope to plaintiff.

I) The information on the size of the products sold to plaintiff is contained in the Attached invoices.

J) Rasmussen Wire Rope & Rigging made up measured wire rope cable and nylon with stainless steel end thimbles.

k) Rasmussen Wire Rope & Rigging sold plaintiff stainless steel tie wire and cotter pins.

L) Rasmussen Wire Rope & Rigging sold plaintiff the product that he requested.

M) Rasmussen Wire Rope & Rigging sold plaintiff the product that he requested.

N) This information is contained in the product specification for each of the products.

O) Rasmussen Wire Rope & Rigging did not change manufacturers or suppliers because of Lacy's allegations.

P) Rasmussen Wire Rope & Rigging has numerous suppliers and manufacturers of its

1 stainless steel shackles and has not changed or discontinued any of the manufacturers.

2 Q) Rasmussen Wire Rope and Rigging did not change manufactures or suppliers of its

3 stainless steel shackles.

1 REQUEST FOR PRODUCTION NO. 9: Produce all documents regarding the design
2 specification of all the stainless steel shackles sold to Plaintiff including the invoice date(s) sold.

3 RESPONSE:

4 Rasmussen will produce the Weisener Steel catalog.

5 REQUEST FOR PRODUCTION NO. 10: Produce all bills, invoices or other evidence
6 regarding Defendants' purchase costs of all stainless steel shackles sold to Plaintiff.

7 RESPONSE:

8 Rasmussen is collecting these invoices from its archives.

10 REQUEST FOR PRODUCTION NO. 11: Produce all documents relating to all patents that
11 any Defendant(s) hold including patent numbers.

12 RESPONSE:

13 Rasmussen objects to this request. None of the defendants hold any patents on any of the
14 equipment sold to plaintiff.

15 REQUEST FOR PRODUCTION NO. 12: Produce all documents in your possession
16 evidencing or concerning your response to Interrogatory No. 7, including without limitation
17 correspondence, contracts or bids.

18 RESPONSE:

19 All such documents are attached.
20

21 REQUEST FOR PRODUCTION NO. 13: Produce all documents in your possession
22 evidencing or concerning your response to Interrogatory No. 9, including without limitation
23 correspondence, contracts or bids.

24 RESPONSE:

25 See answer to Interrogatory No. 9.
26

COUNTY CLERKS OFFICE
FILED

JUN 15 2011

JOAN P. WHITE
SAN JUAN COUNTY, WASHINGTON

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
IN AND FOR THE COUNTY OF SAN JUAN

FRANKLIN R. LACY, representing
self,

Plaintiff,

v.

RICHARD RASMUSSEN, JANE DOE
RASMUSSEN, JOHN DOE RASMUSSEN,
et al., owner(s), RASMUSSEN WIRE
ROPE & RIGGING CO., RASMUSSEN
EQUIPMENT COMPANY, BILL JOOST,
CHANG DOE SHACKLE
MANUFACTURING CO.,

Defendants.

No. 10-2-05171-7

NOTICE OF HEARING

TO: Clerk of the Court;

Defendants have filed a petition/motion for the following relief: Motion to Compel Discovery

Responses.

A hearing will be held on July 15, 2011, at 1:30 p.m. at San Juan County Courthouse.

Dated: June 14, 2011

COUNTY CLERK

By: _____

Deputy Clerk

Notice of Hearing - 1
NO. 10-2-05171-7

ATTORNEYS AT LAW
BAUER MOYNIHAN & JOHNSON LLP
2101 FOURTH AVENUE - SUITE 2400
SEATTLE, WASHINGTON 98121-2320
(206) 443-3400

24.b5

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(206) 443-3400

24, b5

Franklin R. Lacy, Pro Se
1083 N. Collier Blvd., #402
Marco Island, Florida 34145
239-970-2213, 360-378-6918

COUNTY CLERKS OFFICE
FILED

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON JUN 13 2011

IN AND FOR THE COUNTY OF SAN JUAN

JOAN P. WHITE
SAN JUAN COUNTY, WASHINGTON

FRANKLIN R. LACY, representing
self

Plaintiff

v.

RICHARD RASMUSSEN, JANE DOE
RASMUSSEN, JOHN DOE RASMUSSEN,
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ROPE & RIGGING CO., RASMUSSEN
EQUIPMENT COMPANY, BILL JOOST,
CHANG DOE SHACKLE
MANUFACTURING CO.

Defendants.

CIVIL NO. 10-2-05171-7

RENOTICE OF HEARING
ON MOTION TO COMPEL

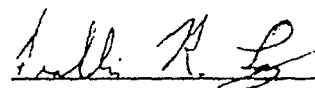
RENOTICE OF HEARING ON MOTION TO COMPEL

To above listed Defendants, a hearing has been rescheduled before Judge

Honorable Donald E. Eaton in the Superior Court of the State of Washington

in and for the County of San Juan on July 15, 2011, 1:30 P.M. from July 8, 2011, 3 P.M. located
at 350 Court Street, #7, Friday Harbor, Washington 98250, 360-378-2163 per your request.

June 13, 2011



Franklin R. Lacy, Plaintiff in "Pro Se"

23211

Franklin R. Lacy, Pro Se
1083 N. Collier Blvd., #402
Marco Island, Florida 34145
239-970-2213, 360-378-6918

COUNTY CLERKS OFFICE
FILED

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON JUN 13 2011

IN AND FOR THE COUNTY OF SAN JUAN

JOAN P. WHITE
SAN JUAN COUNTY, WASHINGTON

FRANKLIN R. LACY, representing
self

Plaintiff

v.

RICHARD RASMUSSEN, JANE DOE
RASMUSSEN, JOHN DOE RASMUSSEN,
et. al., owner(s), RASMUSSEN WIRE
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EQUIPMENT COMPANY, BILL JOOST,
CHANG DOE SHACKLE
MANUFACTURING CO.

Defendants.

CIVIL NO. 10-2-05171-7

**RENOTICE OF HEARING
ON MOTION TO COMPEL**

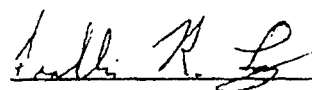
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June 13, 2011



Franklin R. Lacy, Plaintiff in "Pro Se"

The Honorable Donald E. Eaton
Hearing September 12, 2014, 10:30 AM
W: Th OUT Oral Arguments

SUPERIOR COURT OF WASHINGTON IN AND FOR San Juan COUNTY

Franklin R. Lacy representing self,

Plaintiff,

v.

RICHARD RASMUSSEN, BETTY J.

RASMUSSEN, owners, RASMUSSEN WIRE

ROPE & RIGGING CO., RASMUSSEN

EQUIPMENT CO., BILL JOOST,

CHANG DOE SHACKLE MANUFACTURING CO.

Defendants.

) NO. 10-2-05171-7

) RICHARD AARON'S AFFIDAVIT INCLUDING

) TERMS AND CONITIONS OF RASMUSSEN

) COMPANY AND INDEPENDENT ON SITE

) TESTIMONY

STATE OF WASHINGTON, COUNTY OF SAN JUAN

On this day, Richard Aaron, appeared before me, the undersigned notary public.
After I administered an oath to him, he said:

1. My name is Richard Aaron. I am an independent witness of what has occurred on the property at 297 Lonesome Cove Road, Friday Harbor, Washington 98250 between the summer of 2007 to the present, and I have no interest in the subject case. The facts in this affidavit are within my personal knowledge and are true and correct under threat of perjury to the best of my knowledge.

2. My address is P. O. Box 1831, Friday Harbor, Washington 98250.

3. I have done contract work for Mr. Lacy from time to time since the summer of 2007. The time spent mostly amounted to around 5 hours per week.

4. I have gone out to Mr. Lacy's remaining dock float and helped divers hired by Mr. Lacy each year as needed to replace missing stainless steel shackles and dock lines that were also missing.

5. The shackles and dock lines and other goods came in via the shipping companies totally from Rasmussen. No other company names were on the shipping company labels as the source for goods received except for goods received in 2013. No paperwork indicating any items purchased and/or terms and conditions were received with the shipped goods. As goods came in I counted them and reported what I received to Mr. Lacy who compared the count and items description against what was ordered. There were no terms and conditions or itemized items that came with any of the shipments. There was just a shipper's box and pallet count. The stainless steel shackles in particular came in with shiny chrome plating on them. There was no way I could verify the quality of these shackles under the chrome plating.

6. I have observed and worked with these Rasmussen supplied goods. Nowhere on these products was any apparent "country of origin" stamp. Then during October 2013, Mr. Lacy asked me to carefully search each shackle we had for any "country of origin" marking. Of the 18 shackles we had from the shipments prior to August 2008, only 3 of them had any markings concerning "country of origin". These 3 stampings on the shackles were very, very faint. I had to hold the shackles up to a light source and rotate and tilt them to be able to discern a very, very faint 'China' on them. This is the way I inspected all 18 shackles that were not part of the August 2008 shipment. Those August 2008 received shackles had '316' stamped on them, and they had a very small clear tape strip with 'Made in Thailand' stamped on them. That tape was on the bottom of the shackle bolt, so it wasn't readily apparent.

7. Each year Mr. Lacy had the divers and me replace all the missing shackles and nylon dock lines, which also had wire rope extensions. We would also tether them with extra 1" nylon lines tied from the dock line ends to the dock.

8. The shackles delivered before August 2008 generally lasted for 7 months before they let loose. We thought they were unscrewing and tried different more detailed approaches to prevent them from unscrewing.

9. The currents were observed to be very swift except during a narrow group of days in the summer, and there were bad

storms in the colder months with limited daylight, so the best time to work on and rebuild damaged dock floats that were set free by the shackles, which were thought to be unscrewing, and crashing against the shoreline rocks, dock piers, and ramp was during the June to October period. One year the loose dock floats crashed against the ramp railings, bending the ramp frame out of shape. One year the freed dock floats repeatedly slammed against the ramp lift pilings until one piling was worn halfway through. I wasn't there when this happened, but I could see the damage and the repairs made.

10. Mr. Lacy told me when I started working that in 2006, the year before I started, he had beached all the freed heavy dock floats except for one of the breakwater floats, which was kept in place. Rather than rebuilding and launching the other floats, Mr. Lacy explained that it would be better to just test one float with shackle bolts thought to be unscrewing each year than do the same more detail solutions to prevent unscrewing for all the dock floats.

11. Mr. Lacy got a late start on replacing the dock shackles and dock lines in August 2008 because he had to have his right knee replaced in Florida after hobbling around on it from 2005 which was when he said that a loose dock float crashed into it bending it backward and pushing him onto his back with the very heavy float running over him. One of the divers brought up a partial shackle that they said was just hanging from one of the dock float stainless steel attachment eyebolts. The shackle bolt was in place with its locking nut, cotter pin, and stainless steel tie wire. However a good size chunk of the shackle yoke end housing that the shackle bolt would poke through was missing. It was just not there. The shackle bolt looked good as did the remainder of

the shackle yoke.

12. After that Mr. Lacy had us double path each shackle connection so that instead of one shackle holding the new dock line in place, there were two parallel shackle paths. This was done by using 6 shackles.

13. The remaining 8 unused shackles were put into a 5 gallon bucket and soaked in saltwater starting in late October 2008. Mr. Lacy explained that just one shackle being bad could have been a fluke. We started this soaking of the 8 unused shackles at the end of October 2008. We separately soaked the shackles that were delivered in August 2008 except one. When we checked on the 8 shackles on June 20, 2009, when the Lacys returned from Florida, all the shackle yokes and shackle bolts were badly deteriorated.


14. Two of the four dock floats remaining on shore have been rebuilt and are ready to be launched. The other two dock floats are needing repair work.

15. In August 2013, one of the seaward dock lines had let loose and the shoreward dock line had also let loose. The diving company that was hired replace the one seaward dock line and shackles, but when he cleaned off and inspected the other seaward dock line, he said that it was in good shape. Then two weeks later, it let loose. Another dive team replaced it along with the shoreward dock line and shackles. If the other seaward dock line shackle had forcefully let loose while the first diver was cleaning and inspecting it up close, there could have been a serious injury or worse.

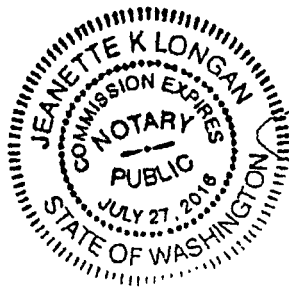
16. I have read Rasmussen company's terms and

conditions that Mr. Lacy had computer enhanced to make much more readable. I am of above average intelligence, and I came to the conclusion that it only applied to equipment and not to the goods that I observed were shipped to this Friday Harbor island property by the Rasmussen Company.

12. Further affiant sayeth not.


Richard Aaron
P. O. Box 181
Friday Harbor, Washington 98250
(503) 895-1451

SWORN AND SUBSCRIBED to before me on this 26th day of August, 2014.

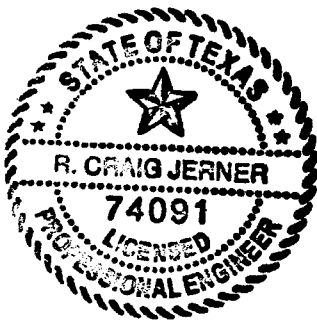



Notary Public

Appendix S
Ex. K

Non-Destructive Testing Report
In the Matter of
Franklin Lacy
Vs.
Rasmussen Wire Rope & Rigging Co., et al

Prepared For:
Mr. Franklin Lacy
1083 N. Collier Blvd., #402
Marco Island, FL 34145



Prepared by: R. Craig Jerner, Ph.D., P.E.
J.E.I. Metallurgical, Inc.
5514 Harbor Town Drive
Dallas, Texas 75287
August 6, 2015

Signature of R. Craig Jerner: _____

A handwritten signature in black ink, appearing to read "R. Craig Jerner", written over a horizontal line.

Texas PE License 74091
Oklahoma PE License 10618
Texas Engineering Firm Registration F-653

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Introduction

You requested that J.E.I. Metallurgical, Inc., Dallas, Texas, assist in a non-destructive metallurgical evaluation of shackles, which failed in a salt-water environment.

You presented to J.E.I. Metallurgical, Inc. (JEI), a total of thirty-two photographs of the alleged failed and new shackles, and of docks allegedly damaged as a result of the shackle failures. These photographs evidently were of Lacy deposition exhibits, which occurred at a prior time. As of the date of this report, no deposition testimony has been reviewed. These thirty-two photographs and the failure depicted therein have been reviewed and examined. Copies of the thirty-two photographs are attached as Appendix C to this report.

I explained to you that although photographs are useful, actual failed shackles would be necessary to prepare and present even a preliminary metallurgical report based on non-destructive inspection.

You arranged to have shipped to our office two (2) failed shackles, and a failed shackle bolt, which allegedly failed during service. These shackles were photographed and examined using a stereomicroscope, a Keyence digital microscope (KDM), Scanning Electron Microscope (SEM),

and results from Energy Dispersive Spectroscopy (EDS) examination of the subject shackles. The results of that examination are presented below.

Executive Summary

As a result of the visual and microscopic examination, reviewing photographs and laboratory non-destructive test results, materials produced and technical publications identified during this investigation, certain preliminary opinions and conclusions can be stated.

The summary presented in this section is also stated in the Opinions and Conclusions section at the end of this report. Based on the work completed to date, this executive summary is presented and believed to be true to a reasonable degree of engineering and scientific certainty. This summary is based on considering the data, analysis, observations and investigation conducted to date in the subject matter and also on my education, professional training and over forty-five years of experience conducting more than 1,600 metallurgical failure analyses and incident investigations.

Documents subsequently provided through legal discovery, expert reports, depositions and continuing research may result in new information, which may or may not change the opinions and conclusions stated herein. Thus, the author retains the right, upon receipt of new and/or previously

unconsidered/unknown information, to alter, amend, change, delete and/or modify the opinions stated below.

Based on the limited visual and microscopic examination performed to date on the failed shackles, the suggested failure mode of these shackles is probably the result of improper heat treatment and/or the application of improper heating and cooling to the subject shackles. However, there are other failure mechanisms that result in intergranular separation of metals, including stainless steel, i.e., stress corrosion cracking, intergranular stress corrosion cracking, hydrogen embrittlement, etc. Improper chemical composition of the shackles must also be considered, however, preliminary semi-quantitative EDS results indicate that the chemical makeup of these shackles is similar to AISI type 304 stainless steel.

The high probability root cause of the subject shackle failures can only be determined by a complete metallurgical failure analysis, which will require destructive testing.

Based on the visual and non-destructive examination and microscopic testing to date, the following preliminary opinions can be stated:

- 1) The subject shackles did fail by a “metal disintegration” mechanism as described by Mr. Lacy.

- 2) One of the most common failure modes or mechanisms for stainless steel failures is intergranular cracking resulting in a grain dislodgment failure process.
- 3) Semi-quantitative chemical analysis revealed a shackle chemical composition that was low in key elements, but it was consistent with type 304 stainless steel.
- 4) The subject alloy composition from which one of the failed shackles was fabricated was close to type 304 stainless steel. Cleaning of rust from the sample would be required for more reliable EDS chemical analysis or bulk chemical analysis of alloy composition.
- 5) The shackle chemical composition may vary within the shackle and destructive testing is required to ascertain if any variation in chemical composition exists.
- 6) The effects of any heat treatment or post manufacture heating may locally induce a sensitized metallurgical structure, which would behave in a manner similar to the subject shackles.
- 7) The characteristics exhibited by the subject failed castings could also be related to wax or other soluble material being incorporated into the body of the shackles during the casting process.


- 8) The failure mode/mechanism of the subject-failed shackles can be determined as a result of a full metallurgical failure analysis.
- 9) The failure mode of these shackles is indeed most unusual and what is observed is not consistent with salt-water corrosion of properly manufactured and properly heat-treated AISI type 304 stainless steel.

Glossary

In order to assist non-technical readers, some of the basic concepts, nomenclatures and definitions used in this document are incorporated herein prior to the full body of the report.

<i>Chemical Analysis</i>	A laboratory process of ascertaining the chemical constituents or makeup of an item of interest. Just as a chocolate cake may have certain constituents, i.e., flour, sugar, chocolate, shortening, eggs, etc., a piece of steel will be made up of chemical constituents, i.e., iron, carbon, manganese, silicon, chromium, etc.
<i>Corrosion Failure</i>	Occurs when the metal wears away or dissolves or is oxidized due to chemical reactions, mainly oxidation. It occurs whenever a gas or liquid chemically attacks an exposed surface, often a metal. Corrosion is accelerated by warm temperatures and by acids and salts. Corrosion products such as rust or patina can remain on the surface and protect it. Removing these deposits re-exposes the surface, and corrosion restarts and/or continues. Some materials resist corrosion naturally; others can be treated to protect by coating, painting, galvanizing, or anodizing against corrosion. An example of salt-water pitting corrosion of a cast iron bathtub is shown under "Pitting Corrosion."
<i>Digital Microscopy</i>	An investigative tool that allows viewing fractures and components in stereo (or 3D) and records microscopic photographs of the images observed at magnifications up to 2500x to be sequentially recorded on different focal planes. The digital microscope computer then stitches the in focus pixels collected from each focal plane into a three dimensional, in focus, view of the object. The range of magnification is far greater than a stereomicroscope. Digital microscope photographs are presented in color. The three-dimensional images obtained are similar to scanning electron micrographs (which are only visible in black, white and gray tones). The digital microscope is portable, is frequently used, and is available for field and scene examinations.

<i>Energy Dispersive Spectroscopy (EDS)</i>	An accessory attached to most scanning electron microscopes (SEM). When the SEM electron beam strikes the surface of the sample, the electron beam energizes the surface atoms and x-rays result from that interaction. The energy of those x-rays is unique and specific to the chemical species (atom) from which they initiated. These characteristic x-ray energies are collected and displayed as a spectra or chemical fingerprint of the sample area being examined. The spectra or x-ray energy spectra results can be used to determine a semi-quantitative analysis of "what chemical elements are on the surface" and "approximately how much of each element is present."
<i>Failure Analysis</i>	The process of collecting and analyzing data to determine the cause of a failure and how to prevent it from recurring. It is an important discipline in many branches of the manufacturing industry where it is a vital tool used in the development of new products and for the improvement of existing products.
<i>Keyence Digital Microscope (KDM)</i>	A computer assisted microscope that allows the operator to take photographs on adjacent focal planes. The KDM computer then analyzes, captures and gathers all in focus pixels from the various focal planes and combines them into an in-focus, three-dimensional color image.
<i>Metallography</i>	A metallurgical examination process that allows the observer, with the aid of a metallurgical microscope, to visually examine the internal structure of a piece of metal. The internal structure will reveal the microstructure (how the metal grains are arranged and their size), impurities (such as non-metallic inclusions), crack development, progression, and the existence of cold work and grain boundary precipitates. A sample of the metal of interest is cut, encased in plastic (mounted, but sometimes a metallographic examination is performed without encasement or mounting), and the cut metal surface polished to a mirror finish. The polished surface is often examined in the polished condition. Additional microstructural details are brought into view by etching (usually by dipping or swabbing the polished surface with a dilute acid etchant) to reveal the metal microstructure.
<i>Microstructure</i>	The microstructure of a metal is the internal structure of the metal. A metal is made up of different grains (like grains of sand, which are firmly stuck together) and phases (like chocolate chips or nuts in a cookie). This internal microstructure is related to the chemistry or chemical elements that are in the metal and many other factors such

	<p>as rolling, forming, heat treatment, etc. that occur during fabrication of the object in question. To examine the microstructure, the metal object is cut and the cut surface is polished and etched with dilute acid. This process reveals the microstructure that is then viewed with a microscope at various levels of magnification.</p>
<i>Pitting Corrosion</i>	<p>An extremely localized chemical attack that results in deep holes or pits, which penetrate locally into or through the metal or metal structure.</p>  A black and white micrograph showing a metal surface with numerous small, dark, irregular pits of varying sizes. The pits are scattered across the surface, with some appearing as deep, dark holes and others as smaller, lighter depressions. The background metal surface has a granular texture.

Methodology

The goal of this investigation was to evaluate the possible corrosion mechanism, which caused failure of the subject shackles. It was agreed that the J.E.I. Metallurgical investigation was to be non-destructive. This non-destructive investigation has been based on procedures traditionally followed by consulting engineers analyzing evidence involved or potentially involved in litigation.

The general examination, investigation protocol and procedures to be followed when conducting a metallurgical failure analysis and accident/incident investigation have been long established as stated in:

- Metals Handbook, Volume 10, Eighth Edition, 1975, page 10
- Metals Handbook, Volume 11, 2002, pages 333-342
- How Components Fail, Second Edition, 2000, page 2

In any failure investigation, the order of accomplishing the various investigative steps stated in the above references may be altered by the circumstances of the failure or incident and/or by results obtained during the course of research, examination and testing.

I have also attempted to follow the long-standing protocols, practices and procedures contained in the following ASTM standards:

- ASTM E 620-11 *"Standard Practice for Reporting Opinions of Scientific or Technical Experts"*
- ASTM E 678-07 *"Standard Practice for Evaluation of Scientific or Technical Data"*
- ASTM E 860-06 *"Standard Practice for Examining and Testing Items That Are or May Become Involved in Criminal or Civil Litigation"*
- ASTM E 1020-13 *"Standard Practice for Reporting Incidents that May Involve Criminal or Civil Litigation"*
- ASTM E 1188-11 *"Standard Practice for Collection and Preservation of Information and Physical Items by a Technical Investigator"*
- ASTM E 1459-13 *"Standard Guide for Physical Evidence Labeling and Related Documentation"*
- ASTM E 1492-11 *"Standard Practice for Receiving, Documenting, Storing, and Retrieving Evidence in a Forensic Science Laboratory"*
- ASTM E 2332-04¹ *"Standard Practice for Investigation and Analysis of Physical Component Failures"*

My investigation has to date consisted of visual examination, photographic documentation, microscopic examination, scanning electron microscopy (SEM) and conducting energy dispersive spectroscopy (EDS) on the subject shackles and shackle bolts. These investigative procedures and methodologies are widely used by individuals doing failure analysis and accident investigation and have all been discussed and formally assessed in peer reviewed journal articles, textbooks and handbooks. My investigation has followed the methods relied on and peer reviewed by experts in the field of incident investigation and metallurgical failure analysis. During this

¹ This standard was withdrawn in 2006 but contained good and reliable information and procedures.

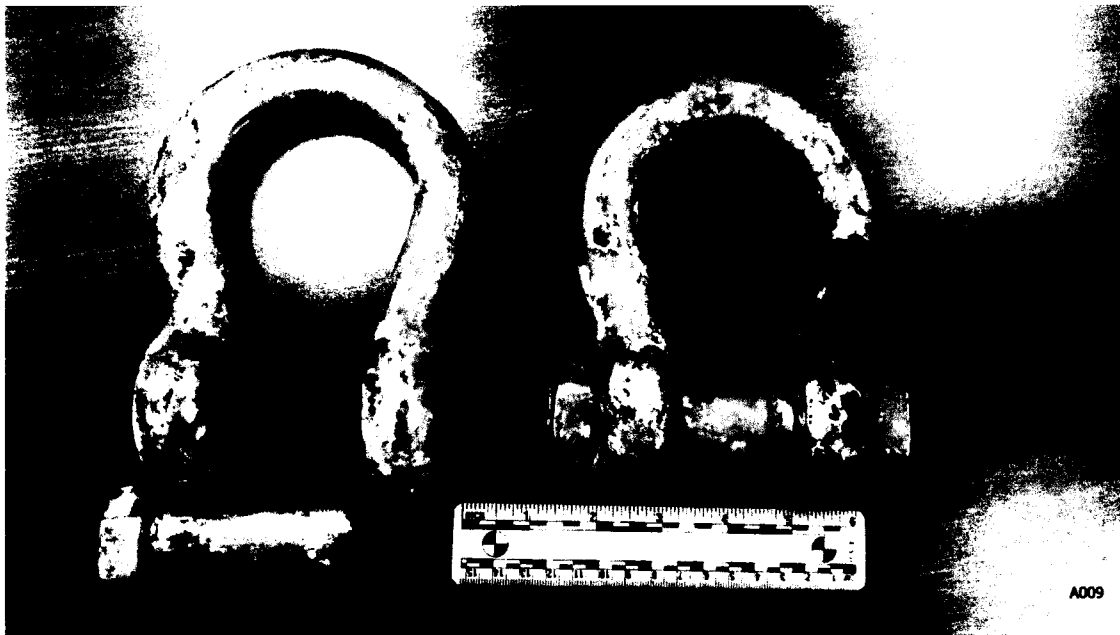
examination, I have employed investigative equipment generally accepted and commonly used during incident and accident investigation, incident causation and metallurgical failure analysis. The evidence in question was examined visually and observed using optical stereomicroscopes, a Keyence digital microscope (KDM), the scanning electron microscope (SEM) and conducting energy dispersive spectroscopy (EDS). The results of these examinations were documented with macro and microphotographs, scanning electron micrographs and energy dispersive spectroscopy (EDS) spectra.

The conclusions and opinions reached and incorporated in this report are based upon the results of my personal research and a series of non-destructive, visual examinations and destructive testing conducted to date. The results of these visual and laboratory observations are integrated with the global experience gained from conducting more than 1,600 investigations of product failures, injury producing and economic loss incidents involving metal and metal failures. These 1,600 examinations have been conducted as principal senior investigator during more than forty-five years of professional engineering practice for individuals, companies and attorneys representing both defendants and plaintiffs.

Investigation

Macro and Microphotography

An overall view of two of the subject failed shackles is shown in Photograph 1 (A009).

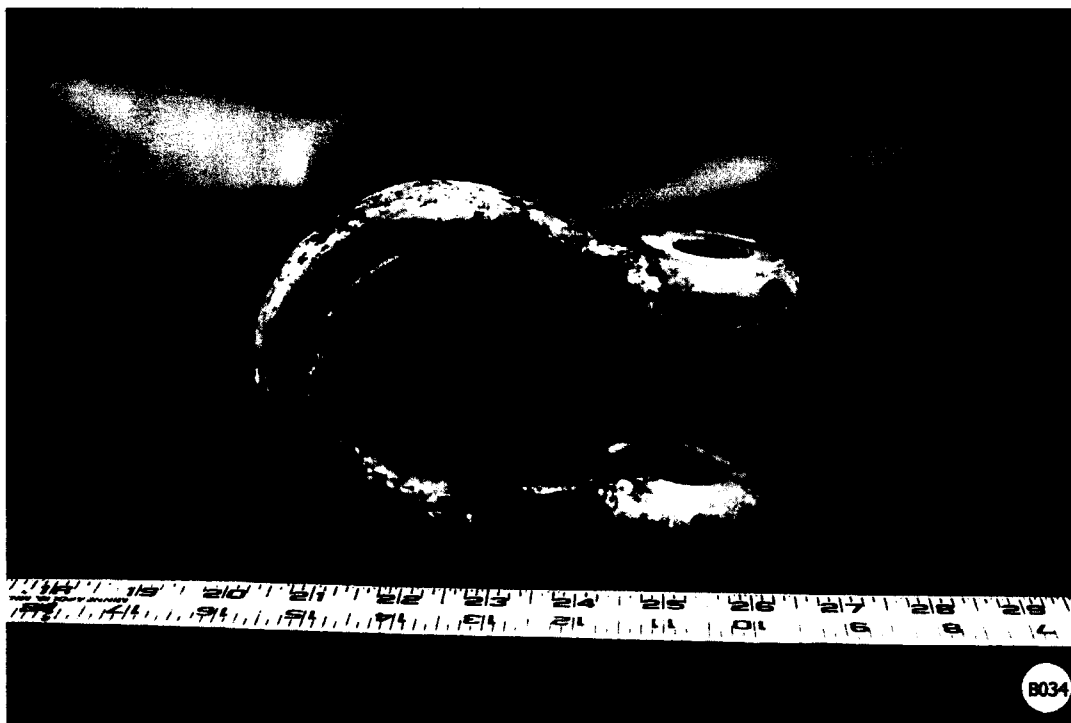


Photograph 1 Overall view of shackles received for visual non-destructive examination.

A close-up profile view of two of the failed shackles is shown in Photographs 2 (B012) and 3 (B034). The shackles were denoted A, with attached shackle bolt and B, without attached shackle bolt.

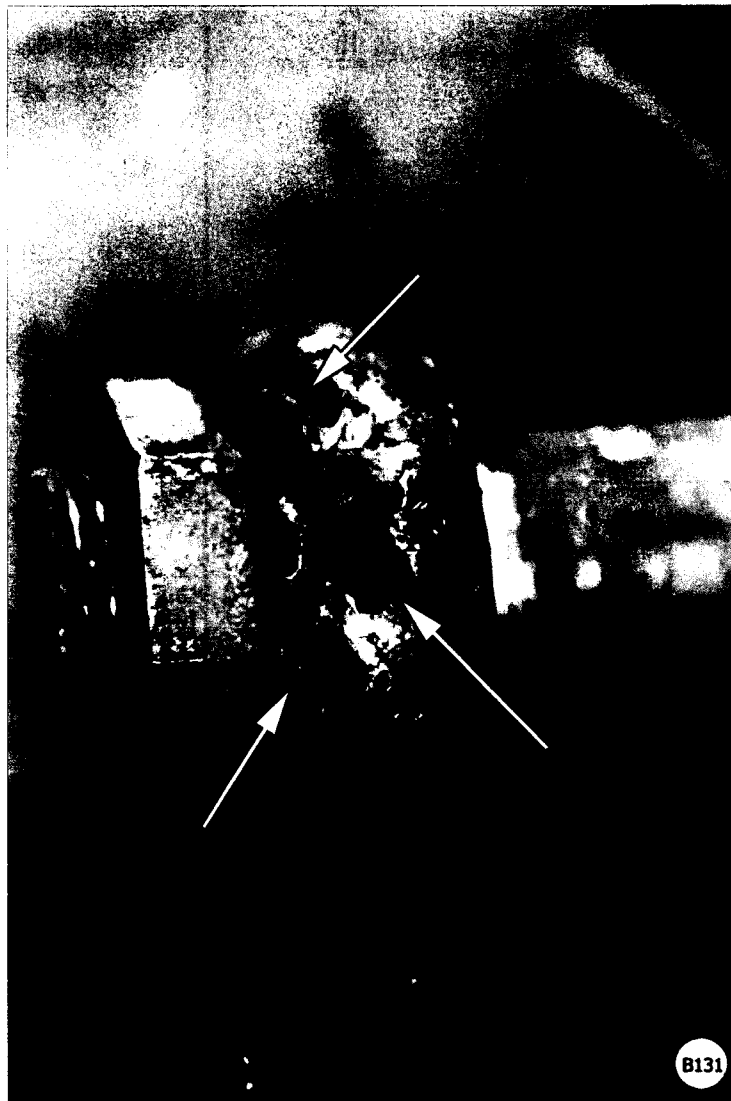


Photograph 2 *Close-up view of failed shackles denoted A.*



Photograph 3 *Close-up view of failed shackle denoted B.*

The metal shackles were observed to be disintegrating at numerous locations around the shackle and shackle bolt. A close-up view of an area of metal disintegration or lack of metal in the subject shackles A and B is shown in Photographs 4 (B131) and 5 (B102).



Photograph 4 *Close-up view of large gaping hole where metal has disintegrated or is missing in failed shackle A. Arrows denotes areas of massive metal loss.*



Photograph 5 Close-up view of failed shackle B with linear holes. Arrows indicate where metal has locally disintegrated or missing.

Following normal ASTM E860-06 testing protocol (see methodology section) entitled “*Standard Practice for Examining and Testing Items That Are or May Become Involved in Criminal or Civil Litigation*,” this examination was determined to be only non-destructive. Should destructive testing be eventually agreed upon, a *Proposed Destructive Testing Protocol* for destructive testing is attached as Appendix D.

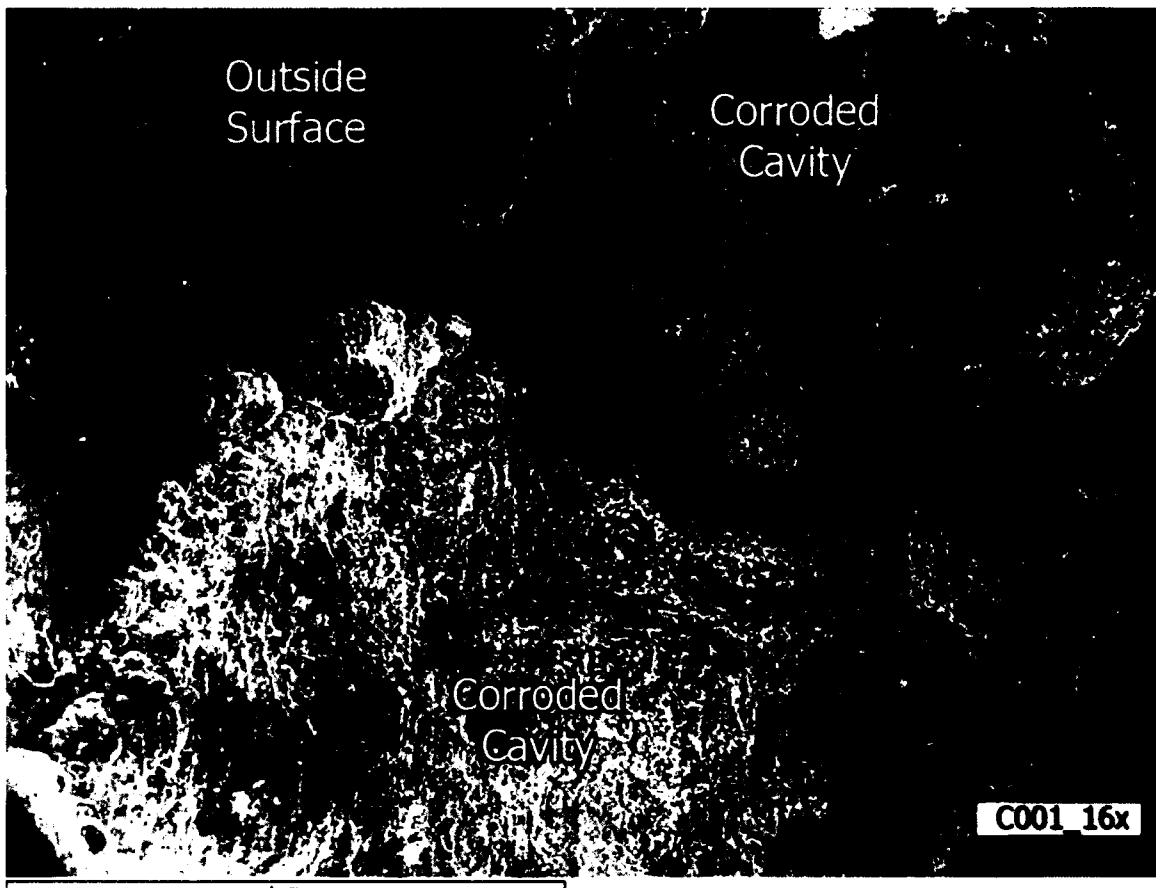
Microscopic Examination

Both of the failed shackles were examined visually, with a stereomicroscope (up to 60 magnification) and Keyence digital microscope (KDM). This examination revealed that the subject shackles experienced massive and uncharacteristic corrosion. The concentrated corrosion and metal loss appeared as if large sections of the shackles were literally gouged out. Since the examination was to be limited to non-destructive, the samples could not be cleaned and therefore, microscopic evaluation of clean surfaces under the surface oxide/rust in the dislodged/gouged out areas was not possible.

Scanning Electron Microscopy

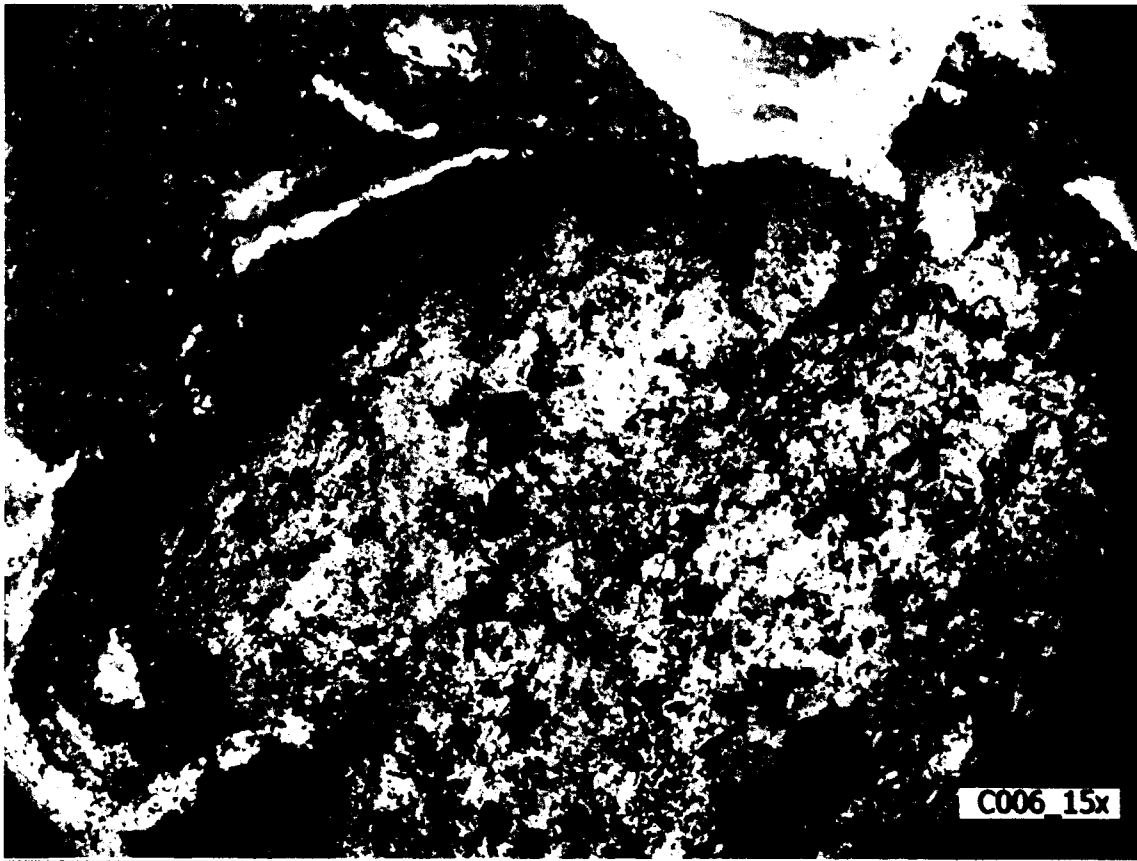
Scanning electron microscopy (SEM) was used to examine the gouged and dislodged areas of the subject shackle bolt.

A magnified view of the fracture revealed enormous heavily corroded pits and massive metal loss is seen in Photograph 6 (C001) and Photograph 7 (C006).



Photograph 6 *Low magnification SEM image of disintegrated shackle. (mag 16x)*

The cavities depicted in Photographs 6 and 7 were literally one-half the shackle cross-section thickness in depth.



Photograph 7 *Low magnification SEM image of shackle disintegration. (mag 15x)*

Energy Dispersive Spectroscopy

Energy dispersive spectroscopy (EDS) is a semi-quantitative chemical analysis procedure. If the metal surface being examined is clean, EDS will allow the determination of the presence and relative amounts of individual chemical components. When these various chemical components are combined, the result is an alloy from which the subject device was fabricated. However, rust and the presence of other non-metallic materials on the surface diminishes the accuracy of the EDS results. Thus, cleaning and/or analyzing on a freshly cut surface is imperative for accurate EDS chemical analysis.

The results from EDS semi-quantitative chemical analysis of areas examined in the gouged/dislodged cavities are given in Figures 1 and 2.

31065

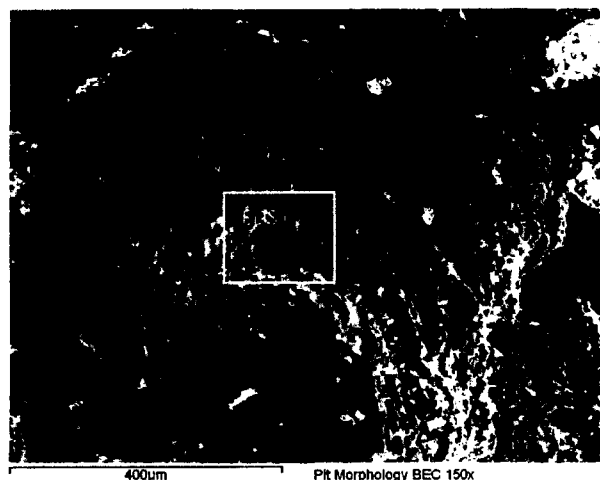
Sample: Shackle Bolt

ID: Lacy vs. Rasmussen

EDS 02

Site: 002 Shank near Head

Comment:



Processing option : All elements analyzed (Normalised)

Element	App Conc.	Intensity Corrn.	Weight%	Weight% Sigma	Atomic%
C K	11.18	0.4910	16.92	0.26	35.46
O K	30.52	1.0256	22.12	0.20	34.80
Mg K	0.13	0.4726	0.20	0.04	0.21
Al K	0.28	0.5976	0.35	0.03	0.33
Si K	2.81	0.7209	2.89	0.05	2.59
P K	0.70	1.1064	0.47	0.03	0.38
S K	0.22	0.8724	0.19	0.03	0.15
Ca K	0.86	1.0838	0.59	0.03	0.37
Ti K	0.14	0.9579	0.11	0.03	0.06
Cr K	17.07	0.9926	12.78	0.10	6.19
Mn K	0.89	0.8877	0.74	0.07	0.34
Fe K	45.79	0.8842	38.49	0.20	17.35
Ni K	4.32	0.8469	3.79	0.09	1.63
Cu K	0.40	0.8162	0.36	0.08	0.14
Totals			100.00		

Quantitative results

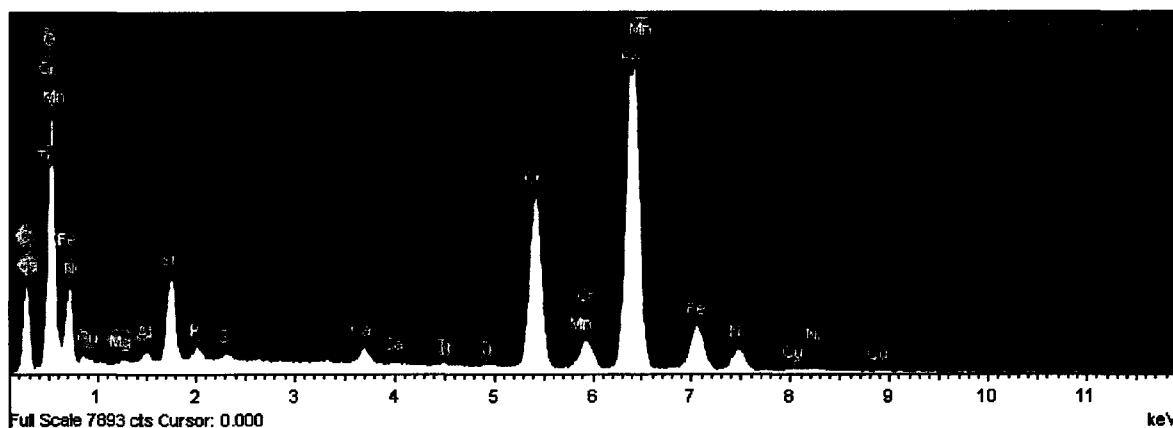
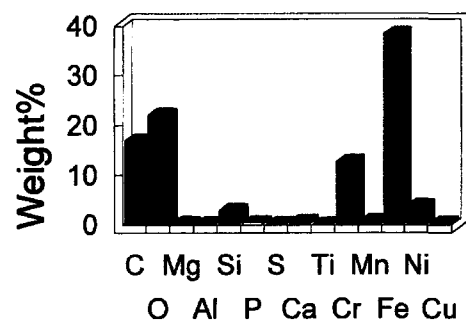


Figure 1 EDS results from shackle bolt shank near head.

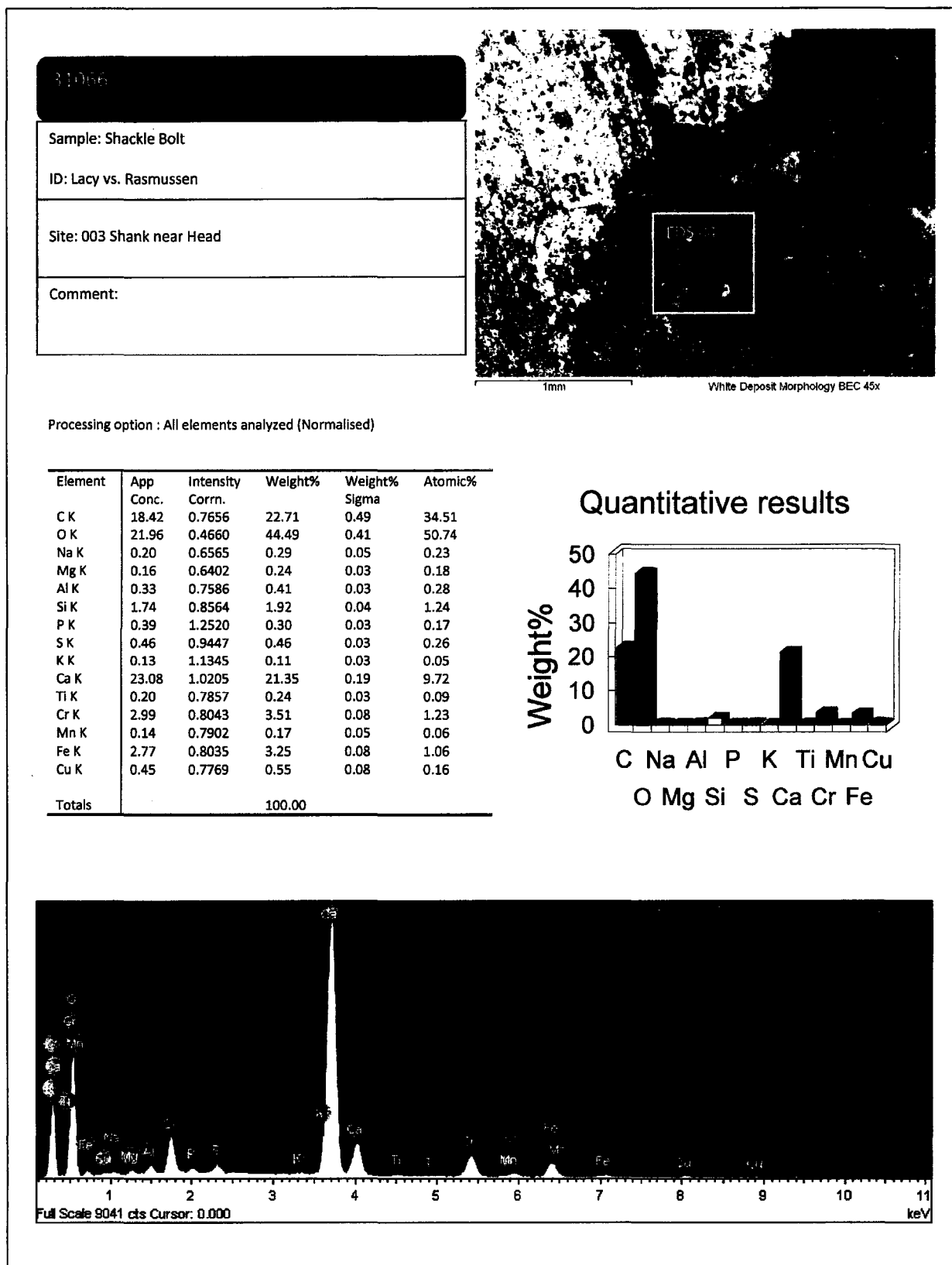


Figure 2 EDS results from bolt shank near bolt head.

The EDS results from the shackle bolt shank shown in Figures 1 and 2 indicate less chromium and nickel than prescribed for AISI type 304 stainless steel. However, the heavy oxide coating on gouged out surface of the remaining shank metal precludes sampling from a clean metal sample area. Of note is the fact that no detectable chlorine or chlorides were identified as being present in the subject areas. This suggests that the failure is not corrosion related, but probably the result of poor manufacturing practice and procedures.

An EDS spectra was acquired from the outside surface of the shackle bolt and those results are shown in Figure 3.

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Sample: Shackle Bolt

ID: Lacy vs. Rasmussen

Site: 001 Shank near Head

Comment: Carbon excluded



Processing option : All elements analyzed (Normalised)

Element	App Conc.	Intensity Corrn.	Weight%	Weight% Sigma	Atomic%
O K	5.96	1.4475	3.41	0.15	10.67
Al K	0.55	0.5015	0.90	0.06	1.67
Si K	0.86	0.6298	1.13	0.05	2.02
Cr K	23.06	1.1207	17.02	0.11	16.41
Mn K	1.26	0.9730	1.07	0.08	0.98
Fe K	79.35	0.9648	68.03	0.19	61.05
Ni K	9.06	0.8886	8.43	0.13	7.20
Totals			100.00		

Quantitative results

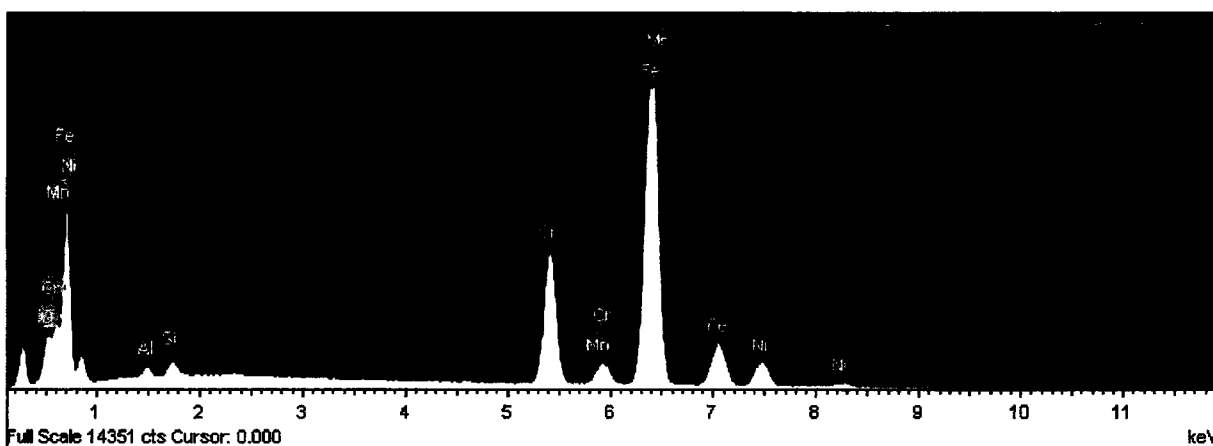
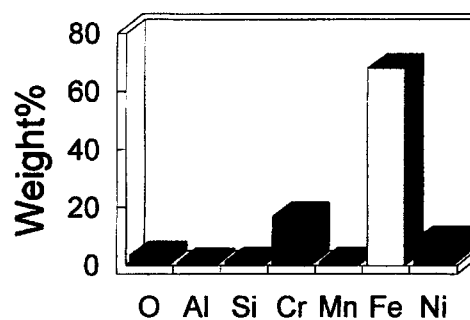


Figure 3 EDS results from uncorroded bolt shank near bolt head.

The EDS results in Figure 3 reveal chromium (Cr) content of 17.02% and nickel (Ni) content of 8.43%. These values support the proposition that the bolt surface has a chemical composition consistent with AISI type 304 stainless steel.

Discussion

Stainless steel is a class of materials, which commonly contain iron (Fe), with intentional addition of chromium (Cr) and Nickel (Ni). Common stainless steels are often referred to as 18-8, denoting that these alloys generally contain 18% chromium (Cr), and 8% nickel (Ni), with the remainder being iron (Fe).

Additional alloying elements are occasionally added to the alloy melt to achieve increased strength and corrosion resistance. These additional alloying elements include titanium (Ti), copper (Cu) and other alloying elements.

Stainless steels obtain the “stainless” quality by forming a protective chromium oxide layer on the surface of the metal or metal object. This chromium oxide surface layer provides a long-lasting stainless (corrosion-free) metal surface. This is especially true if the surface is properly established and properly maintained.

The common stainless steel 18-8 alloys are the austenitic stainless steels, types 301, 302 303 and the most common type 304. There are at least 30 other metal alloys in the stainless steel family, each with its own specific chemical composition and heat treatment, which allows that metal

or alloy to have specific desired properties and to fulfill a variety of strength and corrosion resistant requirements.

Failures of stainless steel occur when the naturally occurring chromium oxide surface layer is interrupted or destroyed. The most common reason for stainless steel to lose its corrosion resistant quality is as a result of what is called sensitization, which results in intergranular corrosion.

All metals are made up of small individual metal grains. These grains are much like grains of sand. If you have taken your child or grandchild to the beach, you have probably built a sand castle. As long as there is moisture in the sand castle structure, it will hold together. When the sand castle dries out, the sand grains separate and the structure sadly falls apart. In a metal component, the metal, although it feels solid, is also made up of individual metal grains, like sand grains. Each metal has a grain structure. However, as in the case of the sand castle, instead of water holding the grains together, metal grains are held together by atomic forces common to the class of materials called metals. A visual example of a metal grain structure, after polishing and viewing through a microscope and magnified hundreds of times, is shown in Figure 4.

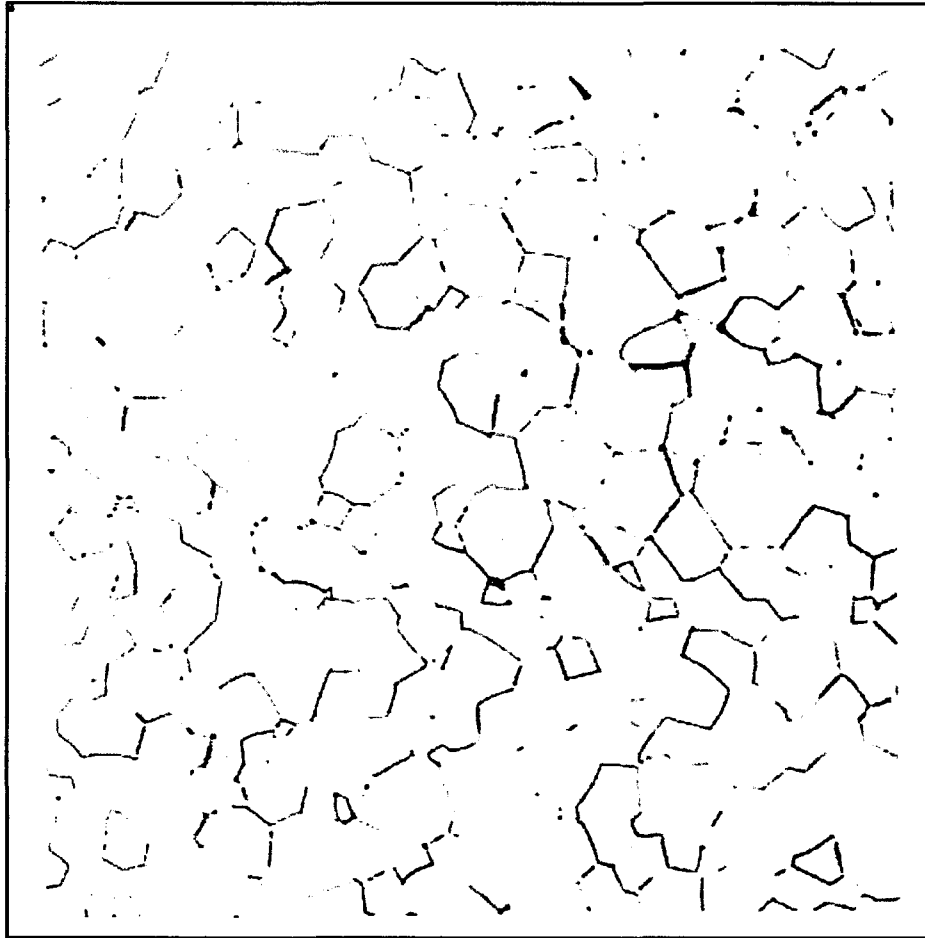


Figure 4 *Microstructure of common metal or alloy.² Grains in a metal are typically very small and in this figure are magnified hundreds of times.*

Stainless steels contain carbon and carbon is very strongly attracted to chromium. When stainless steel castings or objects are at a high temperature, i.e., above 1500°F, the carbon and chromium atoms are uniformly dispersed throughout the metal. If stainless steel is cooled rapidly

² Elements of Materials Science and Engineering, Third Edition, Van Vlack, Lawrence, The University of Michigan, Addison-Wesley Publishing Co., 1975, pg. 111, Figure 4-4.8 (b)

from high temperatures, the chromium and carbon remain uniformly dispersed.

If, however, the stainless item is cooled slowly through the temperature range 1450°F down to 950°F then a process called intergranular carbide precipitation occurs. Basically, the carbon atoms become concentrated in the metal grain boundaries between the metal grains in Figure 4, i.e., the black lines are the grain boundaries. At high temperatures, the carbon easily and quickly migrates to the grain boundaries. Then, if the metal is still at a high temperature, the carbon in the grain boundaries strongly attracts and chemically combines with the chromium, which is depleted chromium from the outer rim of each grain. In the grain boundary, the carbon and chromium combine to form chromium carbide, $\text{Cr}_{23} \text{C}_6$. A rim around each metal grain is now depleted of chromium. This depletion of the near grain boundary chromium turns the near grain boundary area into nothing more than common steel. This unprotected stainless chromium depleted region of common steel surrounding each metal grain is then corroded by many environments in which the stainless steel would normally adequately serve and function for years. As this type of intergranular attack occurs, the metal literally **falls apart**. The metal grains in small and sometimes large amounts, literally fall

out of the metal structure. This situation is very similar to the very rapid degradation found in the Lacy shackles.

A full and useful explanation of intergranular corrosion can be found in most engineering and scientific literature and corrosion books and handbooks. Several of these reference books are listed in the Materials Reviewed section of this report.

Although Wikipedia is often castigated as an informational source, a good, sound explanation of intergranular corrosion can be found there. A pictorial view, from Wikipedia, Intergranular Corrosion, is shown in Figures 5 and 6.

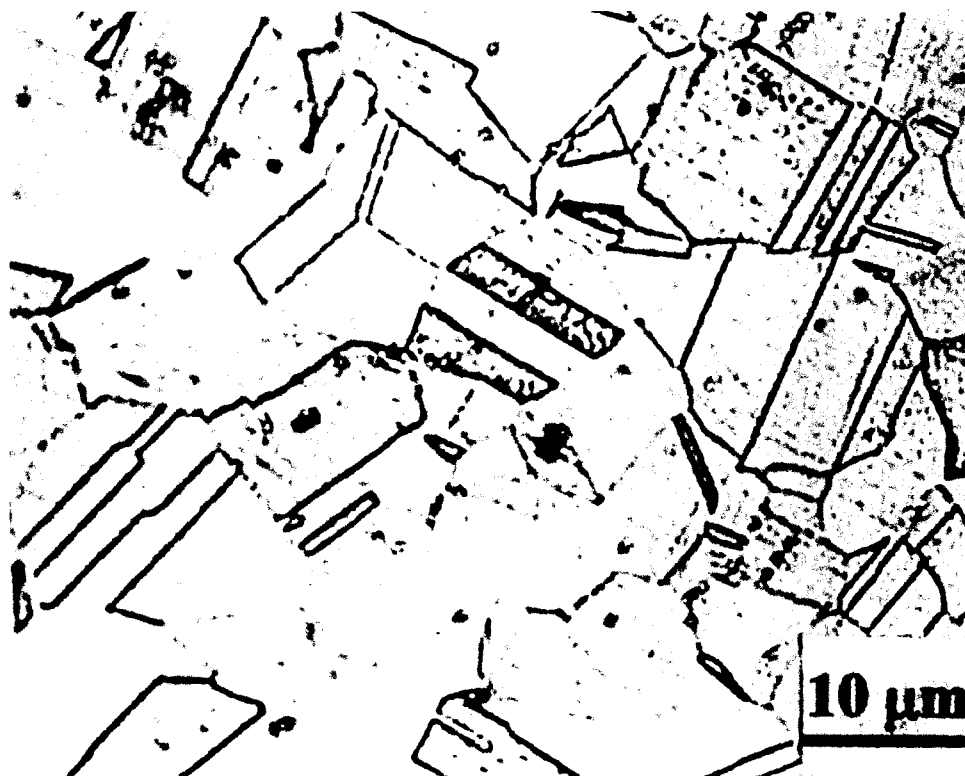


Figure 5 *Unsensitized stainless steel microstructure.*³ (mag 2000x)

Note that the microstructure image shown in Figure 5 of unsensitized stainless steel is magnified 2000 times.

After sensitization, the microstructure is highly susceptible to attack by almost any environment, and the grains are no longer connected to each other.

³ "Unsensitised structure of type 304 stainless steel" by Webcorr - Own work. Licensed under CC BY-SA 3.0 via Wikimedia Commons - https://commons.wikimedia.org/wiki/File:Unsensitised_structure_of_type_304_stainless_steel.jpg#/media/File:Unsensitised_structure_of_type_304_stainless_steel.jpg



Figure 6 *Heavily sensitized stainless steel microstructure.⁴ (mag 2000x)*

A view of the outside surface of a stainless steel item attacked because of stainless steel sensitization and intergranular corrosion is shown in Figure 7.

⁴ "Sensitized structure of 304 stainless steel" by Webcorr - Own work. Licensed under CC BY-SA 3.0 via Wikimedia Commons -https://commons.wikimedia.org/wiki/File:Sensitized_structure_of_304_stainless_steel.jpg#/media/File:Sensitized_structure_of_304_stainless_steel.jpg

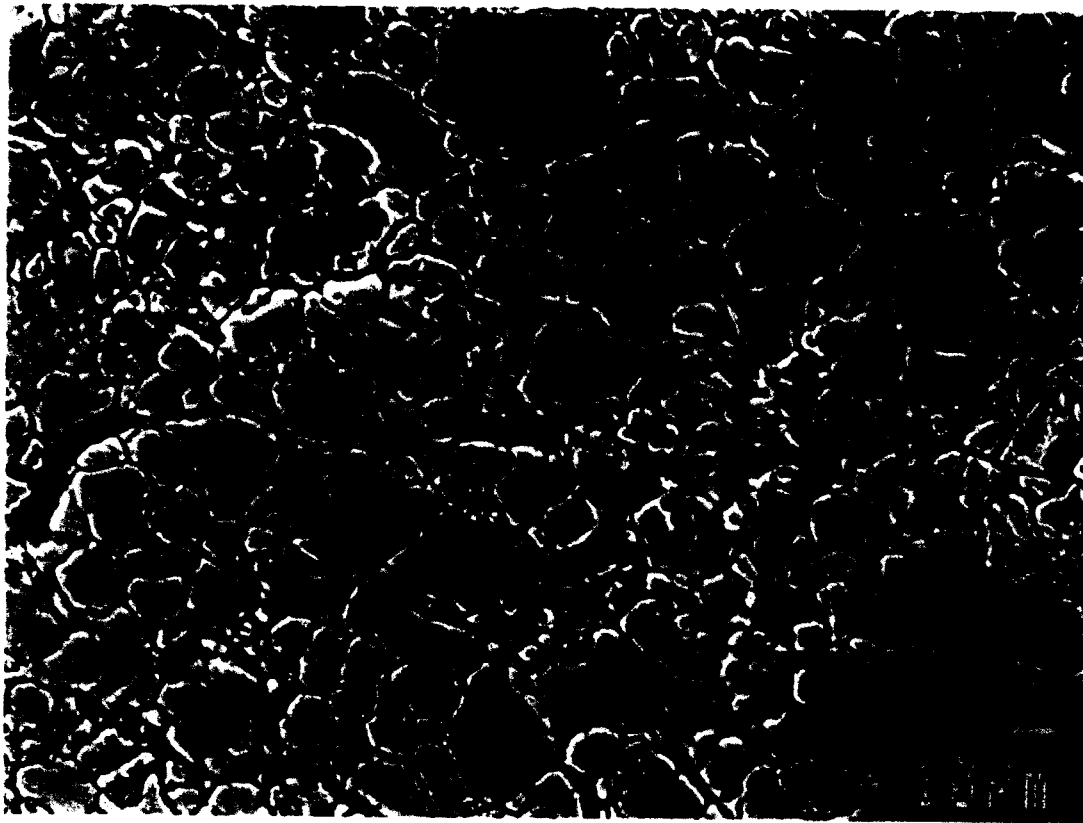


Figure 7 *Pictorial representation of surface of stainless steel failing as a result of intergranular corrosion.*⁵ (mag 2000x)

As can be seen in Figure 7, the metal grains in this sensitized surface of stainless steel, begin to fall out of the metal structure and just like a dry sand castle; the metal component falls apart.

Visual, photographic, non-destructive microscopic examination and scanning electron microscopy of the subject stainless steel shackles

⁵ The Stainless Steel Information Center, Specialty Steel Industry of North America, <http://www.ssina.com/corrosion/igc.html>, Photo courtesy of TMR Consulting

revealed a falling apart or complete disintegration of these metal shackles, indicating possible intergranular sensitization of the subject shackles because of improper chemical composition of these stainless steel products and/or improper heat treatment.

It is usually impossible to determine the cause of a metal failure from visual and non-destructive examination. A proper and complete evaluation and ROOT CAUSE METALLURGICAL FAILURE ANALYSIS can only be accomplished by destructive testing. Destructive testing allows the investigator to use all of the scientific investigative techniques available to ascertain the most probable cause of the failure.

Examination

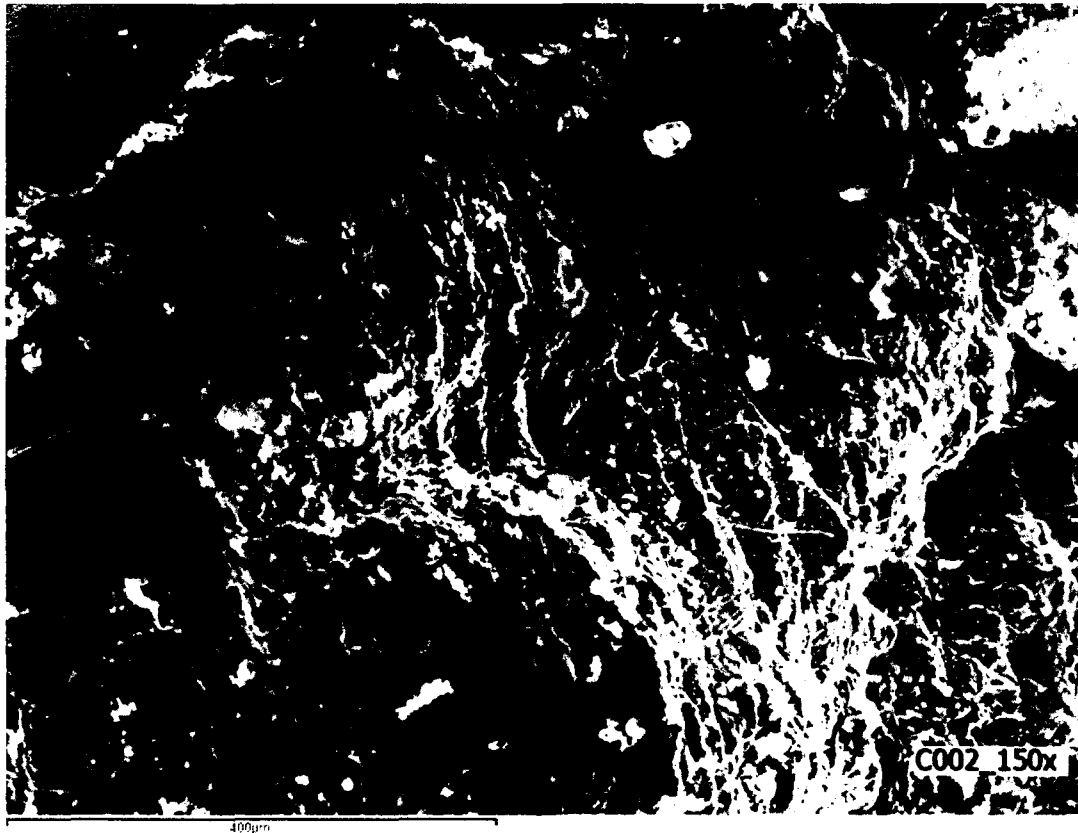
To date the only examination that has been conducted on the subject failed shackles by J.E.I. Metallurgical and has been visual, microscopic and with a scanning electron microscope (SEM).

The results of our SEM examination are shown in Photograph 8 (C006).



Photograph 8 *SEM image of failed shackle bolt cavity. (mag 15x)*

An additional scanning electron microscope image of the subject failed shackle bolt cavity surface and outside surface pitting is shown in Photograph 9 (C002).



Photograph 9 SEM image of failed shackle bolt cavity surface. (mag 150x)

Deep surface pitting on one of the shackle eyes is shown in Photograph 10 (C004).



Photograph 10 SEM image of deep pitting on outside surface of shackle eye. (mag 23x)

The semi-quantitative EDS analysis indicates that the stainless steel alloy from which the subject shackle was produced, based on the analysis conducted, was close to the specified composition of type 304 stainless steel. Optical emission spectroscopy and LECO carbon analysis are necessary to obtain the exact chemical composition of the subject shackles.

However, this would require destructive testing and must be conducted in joint group testing with experts participating for all involved litigants. The investigation should be conducted at an independent laboratory not associated with any involved expert.

Qualifications

The professional qualifications of R. Craig Jerner, Ph.D., P.E. are as follows:

- **Education** – In 1961, Dr. Jerner was awarded a Bachelor of Science degree in Metallurgical Engineering from Washington University, St. Louis, Missouri. In 1962, he was awarded the Master of Science in Metallurgical Engineering from Washington University, St. Louis, Missouri. In 1965, he was awarded the Doctorate or Ph.D. in Metallurgy from the University of Denver, Denver, Colorado. During his formal undergraduate and graduate education, he took various introductory, upper division and graduate courses in general engineering, mechanical engineering, machine design, experimental stress analysis, applied mechanics, electrical engineering, metallurgy, metallurgical engineering, mathematics, chemistry and physics. These courses were all taken to fulfill the degree requirements of the two higher education institutions, which he attended.
- **Registration** – Dr. Jerner is a registered professional engineer (PE) and is licensed by the States of Oklahoma and Texas.
- **Expert Witness** - Dr. Jerner has been qualified and has testified as an expert witness in engineering, simple mechanical design, metallurgy and metallurgical failure analysis in numerous Federal and State courts. He has testified or given depositions in courts in Alabama, Arkansas, California, Colorado, Florida, Hawaii, Illinois, Kansas, Kentucky, Louisiana, Michigan, Mississippi, New Mexico, North Dakota, Ohio, Oklahoma, Oregon, Texas, Virgin Islands, Washington, West Virginia and Wyoming.
- **Metallurgical Consultant** - For approximately forty-five (45) years, Dr. Jerner has consulted as an engineering consultant with individuals, attorneys, corporations and governmental agencies. These consulting assignments have focused on engineering analysis of equipment failures and incidents involving the failure of metals and metal components. During that time, Dr. Jerner has individually conducted, as principal investigator and senior engineer, approximately 1,600 plus incident investigations and related metallurgical failure analyses.
During those years and 1,600 plus incident investigations, he has conducted engineering analyses of the design, materials of manufacture, methods of manufacturing, maintenance, use and abuse of metal products and/or metal components of equipment and machinery.
- **Teacher** – Dr. Jerner was a tenured professor in the School of Chemical Engineering and Material Science in the College of Engineering at the University of Oklahoma, Norman, Oklahoma. He taught for eleven (11) years in the College of Engineering and served as Assistant Professor of Metallurgical Engineering,

Associate Professor of Engineering, Associate Professor of Metallurgical Engineering and Materials Science and Adjunct Professor of Chemical Engineering and Materials Science.

As a professor at the University of Oklahoma, he taught courses that included the Principles and Practice of Engineering, Fundamentals of Materials Science, Special Problems in Metallurgical Engineering courses and laboratories in Metallurgy and Metallurgical Engineering to undergraduates, upperclassmen and graduate students. Dr. Jerner initiated and taught, on a continuing basis, an upper division/graduate course entitled "Materials Selection and Failure Analysis" in the School of Chemical Engineering and Material Science. This course was one of the first university level course offerings of practical metallurgical failure analysis in the United States.

While on the faculty of the University of Oklahoma, Dr. Jerner also taught at the Oklahoma Center for Continuing Education (OCCE), including the "Corrosion Control" short course. Students in these courses were practicing engineers and technical professionals employed by private and public companies and from all levels of national, state and local government.

He also taught courses at the United States Department of Transportation (USDOT) and Transportation Safety Institute (TSI) in Oklahoma City for approximately four (4) years. These courses were concentrated adult education and training in "Incident Investigation" and "Metallurgical Failure Analysis" for the U.S. Coast Guard (USCG) and for Department of Transportation (DOT) investigators in hazardous materials, pipeline, aircraft, and rail and highway incident investigation modes.

- **Administrator** – While on the faculty of the University of Oklahoma, Dr. Jerner also served as Assistant Dean of the Graduate College.
- **Professional** - Over the past several years Dr. Jerner has served as President and CEO of four (4) metallurgical and metallurgical engineering consulting organizations:
 - Southwest Metallurgical Consultants, Inc.
 - Engineering and Materials Technology, Inc. dba EMTEC Corp.
 - Jerner Engineering, Inc.
 - J.E.I. Metallurgical, Inc.

Materials Received, Reviewed and or Created
by R. Craig Jerner

- ASTM E 620-11 "Standard Practice for Reporting Opinions of Scientific or Technical Experts"
- ASTM E 678-07 "Standard Practice for Evaluation of Scientific or Technical Data"
- ASTM E 860-06 "Standard Practice for Examining and Testing Items That Are or May Become Involved in Criminal or Civil Litigation"
- ASTM E 1020-13 "Standard Practice for Reporting Incidents that May Involve Criminal or Civil Litigation"
- ASTM E 1188-11 "Standard Practice for Collection and Preservation of Information and Physical Items by a Technical Investigator"
- ASTM E 1459-13 "Standard Guide for Physical Evidence Labeling and Related Documentation"
- ASTM E 2332-04 "Standard Practice for Investigation and Analysis of Physical Component Failures"
- Metals Handbook, Volume 10, Eighth Edition, 1975, page 10
- Metals Handbook, Volume 11, 2002, pages 333-342
- Metals Handbook, Volume 13, Corrosion
- How Components Fail, Second Edition, 2000, page 2
- ASM Handbook, Volume 13A, Corrosion: Fundamentals, Testing, and Protection
- Uhlig's Corrosion Handbook, Third Edition, Revie, R. Winston, John Wiley & Sons, Inc. Publication
- Corrosion and Corrosion Control, Second Edition, Uhlig, Herbert H., John Wiley & Sons, Inc. Publication
- Corrosion Engineering, Third Edition, Fontan, Mars G., McGraw-Hill Book Company
- Elements of Materials Science and Engineering, Third Edition, Van Vlack, Lawrence, The University of Michigan, Addison-Wesley Publishing Co., 1975, pg. 111, Figure 4-4.8 (b)

- "Unsensitized structure of type 304 stainless steel" by Webcorr - Own work. Licensed under CC BY-SA 3.0 via Wikimedia Commons - https://commons.wikimedia.org/wiki/File:Unsensitized_structure_of_type_304_stainless_steel.jpg#/media/File:Unsensitized_structure_of_type_304_stainless_steel.jpg
- "Sensitized structure of 304 stainless steel" by Webcorr - Own work. Licensed under CC BY-SA 3.0 via Wikimedia Commons - https://commons.wikimedia.org/wiki/File:Sensitized_structure_of_304_stainless_steel.jpg#/media/File:Sensitized_structure_of_304_stainless_steel.jpg
- The Stainless Steel Information Center, Specialty Steel Industry of North America, <http://www.ssina.com/corrosion/igc.html>, Photo courtesy of TMR Consulting

Opinions and Conclusions

As a result of reviewing the visual and microscopic observations, photographs and test results, materials produced and technical publications identified during this investigation, certain opinions and conclusions can be stated.

The opinions and conclusions presented in this section are also stated in the Executive Summary section at the beginning of this report. These Opinions and Conclusions are presented and believed to be true to a reasonable degree of engineering and scientific certainty. These Opinions and Conclusions are based on my education, professional training, over forty-five years of experience conducting over 1,600 metallurgical failure analyses and incident investigations as well as considering the data, analysis, observations and investigation conducted to date in the subject matter.

Documents and information subsequently provided through legal discovery, expert reports and depositions and continuing research may result in new information that may or may not change the opinions and conclusions stated herein. Thus, the author retains the right, upon receipt of

new and/or previously unconsidered/unknown information, to alter, amend, change, delete and/or modify the opinions stated below.

The opinions I hold at this time are:

- 1) The subject shackles did fail by a “metal disintegration” mechanism as described by Mr. Lacy.
- 2) One of the most common failure modes or mechanisms for stainless steel failures is intergranular cracking resulting in a grain dislodgment failure process.
- 3) Semi-quantitative chemical analysis revealed a shackle chemical composition that was low in key elements, but it was consistent with type 304 stainless steel.
- 4) The subject alloy composition from which one of the failed shackles was fabricated was close to type 304 stainless steel. Cleaning of rust from the sample would be required for more reliable EDS chemical analysis or bulk chemical analysis of alloy composition.
- 5) The shackle chemical composition may vary within the shackle and destructive testing is required to ascertain if any variation in chemical composition exists.

- 6) The effects of any heat treatment or post manufacture heating may locally induce a sensitized metallurgical structure, which would behave in a manner similar to the subject shackles.
- 7) The characteristics exhibited by the subject failed castings could also be related to wax or other soluble material being incorporated into the body of the shackles during the casting process.
- 8) The failure mode/mechanism of the subject-failed shackles can be determined as a result of a full metallurgical failure analysis.
- 9) The failure mode of these shackles is indeed most unusual and what is observed is not consistent with salt-water corrosion of properly manufactured and properly heat-treated AISI type 304 stainless steel.

Additional Information

The opinions expressed in this report are based on the author's investigation conducted to date. New information from additional testing and discovery, including other expert investigations and reports and depositions may result in the need to modify and/or amplify the opinions expressed herein.

The most recent Curriculum Vitae of R. Craig Jerner, Ph.D., P.E., is attached as Appendix A. The four year, FR-26, trial and deposition testimony of R. Craig Jerner, Ph.D., P.E. is attached as Appendix B.

Appendix A

R. Craig Jerner, Ph.D., P.E. Curriculum Vitae

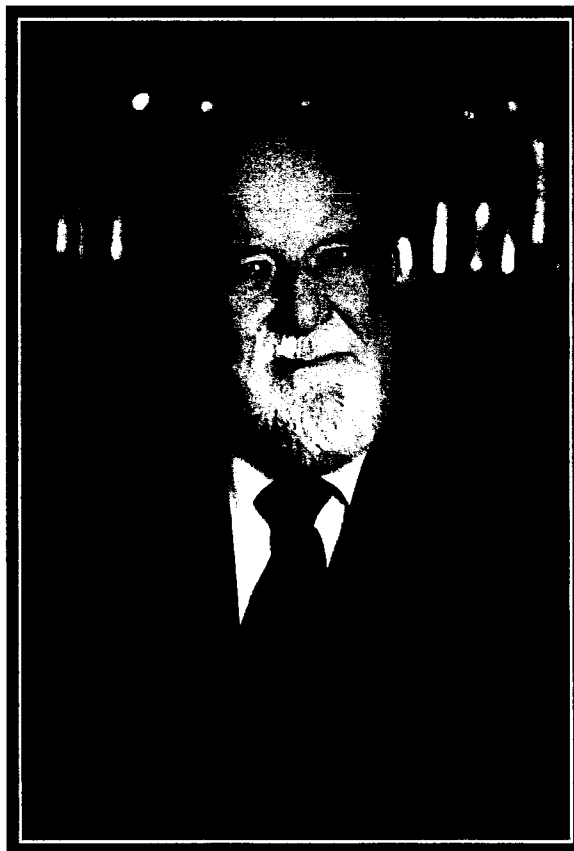
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CURRICULUM VITAE
OF
R. CRAIG JERNER, Ph.D., P.E.



**CURRICULUM VITAE
OF
R. CRAIG JERNER, Ph.D., P.E.**

EDUCATION

Ph.D., Metallurgy, 1965	University of Denver Denver, Colorado
M.S., Metallurgical Engineering, 1962	Washington University St. Louis, Missouri
B.S., Metallurgical Engineering, 1961	Washington University St. Louis, Missouri

CURRENT RESEARCH ACTIVITIES

Failure analysis of metallurgical and mechanical systems based on metallurgical evidence, analysis and synthesis. Environmental effects related to material degradation and failure in metallic and non-metallic materials. Scanning electron microscopy as applied to micro-fractography, surface chemical analysis, crack life prediction, and material characterization. Materials evaluation, selection, and improvement as applied to industrial processes and consumer products.

PROFESSIONAL EXPERIENCE

J.E.I. Metallurgical, Inc. Dallas, Texas President	Jun 1990-Present
Jerner Engineering, Inc. Norman, Oklahoma President	Jan 1988-Dec 1995
Engineering and Materials Technology Corporation (EMTEC Corp.) Norman, Oklahoma Senior Professional Staff Member	Apr 1987-Dec 1987
Engineering and Materials Technology Corporation (EMTEC Corp.) Norman, Oklahoma President and Senior Professional Staff Member	Jan 1979-Mar 1987

United States Department of Transportation	1973-1978
Transportation Safety Institute	
Oklahoma City, Oklahoma	
Associate Staff Member/Model Instructor for motor carrier, railroad, hazardous materials, aircraft and marine accident investigation.	
S.W. Metallurgical Consultants, Inc.	1973-1979
Norman, Oklahoma	
President and Senior Professional Staff Member	
University of Oklahoma	1965-1978
Norman, Oklahoma	
College of Engineering	
Adjunct Professor of Chemical Engineering & Materials Science	1976-1978
Associate Professor of Engineering & Materials Science	1972-1976
(Tenured)	
Assistant Dean of Engineering	1971-1972
(Tenured)	
Assistant Dean of Graduate College	1971-1972
Associate Professor of Engineering	1969-1970
(Tenured)	
Assistant Professor of Metallurgical Engineering	1965-1969
Courses taught at the University of Oklahoma: Structure and Properties of Materials, Physical Metallurgy, Materials Selection and Failure Analysis, Metallurgical Engineering Laboratory, Metallurgical Engineering Thermodynamics, Electronic Processes in Materials, Vacuum Metallurgy, Special Metallurgical Problems Laboratory, Advanced X-Ray Metallography, Seminar in Physical Metallurgy, Introduction to Engineering Thermodynamics	
University of Denver Research Institute	
1962 - 1965	
Metallurgy Division	
Denver, Colorado	
Research Associate in Metallurgy Division - NASA Fellowship	
Washington University	1961-1962
St. Louis, Missouri	
Teaching Assistant in Metallurgical Engineering	

HONORS/HONORARY

Alpha Sigma Mu (Metallurgical)

Listed in "Best Lawyers in America- Directory of Experts"

Standard Oil of Indiana Award for Excellence in Undergraduate Instruction,
University of Oklahoma

PROFESSIONAL MEMBERSHIPS

Professional

- American Institute of Mining, Metallurgical & Petroleum Engineers (AIME), Oklahoma
Chairman 1970, 1975
- American Society for Testing and Materials (ASTM), Member since 1978
- American Welding Society (AWS), Member since 1995
- ASM International, Member since 1960, Chairman of Central Oklahoma Chapter 1970, 1975
- Forensic Expert Witness Association (FEWA), Member since 2009
- National Association of Corrosion Engineers (NACE), Member since 1987
- National Society of Professional Engineers (NSPE), Member since 1977
- Oklahoma Society of Professional Engineers (OSPE), Member since 1977
- Society of Manufacturing Engineers (SME), Life Member
- Texas Society of Professional Engineers (TSPE), Member since 1993
- The Minerals, Metals & Materials Society (TMS), Member since 2011

Professional Engineer Registrations

Registered Professional Engineer (Metallurgical Engineering), State of Oklahoma,
Number 10618

Registered Professional Engineer (Metallurgical Engineering), State of Texas,
Number 74091

PROFESSIONAL ACTIVITIES

Short Course Lecturer, "*Metallurgy for Engineers*", OCCE, 1966 - 1976

Invited Speaker, "*Growth of Metallurgical Engineering at the University of Oklahoma*",
Central Oklahoma Chapter ASM, 1969

Short Course Lecturer, "*Fundamentals of Welding Metallurgy*", Central Oklahoma
Chapter ASM, 1969 and 1972

Short Course Lecturer, OCCE, "*Corrosion: Fundamentals*", 1971 - 1976

Invited Speaker, "*Fast-Draw Failure Analysis*", North Texas Chapter ASM 1977; Tulsa

Chap. of ASM 1978; Central OK Chap. of NACE, 1978; Central OK Chap. AWS, 1978; Wichita, KS Chap. ASM, 1978; Tulsa Chap. ASNT, 1978; Tulsa Chap. ASME, 1979; Central OK Chap. ASME, 1979; Tulsa Chap. AWS, 1979

Invited Paper, *"Evaluating Metallurgical Evidence in Violent Vehicle Accidents"*, the National Symposium of American Academy of Forensic Sciences, St. Louis, Missouri, 1978

Invited Speaker, *"Investigation of Ranger One Collapse - Metallurgical and Fracture Analysis"*, 12th Annual Offshore Technology Conference, 1980

Invited Speaker, *"Investigation of Ranger One Collapse - Metallurgical and Fracture Analysis"*, Tulsa Chapter ASQC, 1980; Wichita, Kansas Chapter ASQC, 1980; Central Oklahoma Chapter ASM, 1981

Invited Paper, *"Legal Investigations - The Eye of the Beholder"*, Scanning Electron Microscopy Symposium, 1981

Seminar Instructor, *"Principles of Accident Investigation"*, sponsored by EMTEC Corp., Norman, Oklahoma, 1982

Seminar Instructor, *"Failure Analysis and Accident Investigation"*, sponsored by Wichita Chapter of ASM, Wichita, Kansas, 1986

Seminar Instructor, *"Failure Analysis"*, sponsored by Tulsa Chapter of ASM, Tulsa, Oklahoma, 1987

Invited Speaker, *"What Do ASTM Standards Really Require?"*, Central Oklahoma Chapter of American Welding Society, 1987

Invited Speaker, *"Expert View of Litigation Process"*, ASM International, Tulsa Chapter, 1992

Invited Speaker, *"Is it a Question of Ethics?"*, ASM International, Tulsa Chapter, 1996

Invited Speaker, *"Metallurgical Failure Analysis"*, ASM International, Edmonton, Alberta, Canada Chapter, February, 2006

Invited Speaker, *"When An Accident Happens...Don't"*, International Pressure Equipment Integrity Association, (IPEIA), Banff, Canada, February, 2007

Invited Speaker, *"The Excellent Expert Report: The Complex Case"*, SEAK 21st Annual Expert Witness Conference, Cape Cod, MA, August, 2012

PUBLICATIONS

"Corrosion of Polycrystalline Copper as a Function of Preferred Orientation", M.S. Thesis, Washington University (1962)

"Thermionic Properties of Polycrystalline Zirconium, Beryllium and Selected Zirconium Beryllides", Ph.D. Dissertation, University of Denver (1965)

"The Growth of Gadolinium Single Crystals", M.S. Thesis, Tzay-Chen Shen, University of Oklahoma (1969)

"Thermionic Emission Characteristics of Polycrystalline Zirconium", M.S. Thesis, J. W. Raper, University of Oklahoma (1969)

"The Effect of Firing Temperature on the Mechanical Properties of Steatite and Pyrophyllite", M.S. Thesis, Joe B. Kersey, University of Oklahoma (1970)

"Auger Electron Spectroscopy of the Lanthanide Rare Earth Elements", a Ph.D. Dissertation, Kenneth P. Maddox, University of Oklahoma (1972)

"Investigation of the Characteristics of Intermetallic Compounds as Thermionic Emitters", with C. B. Magee, DRI-2137 (1963)

"Investigation of the Microstructure and Mechanical Properties of 2020X Aluminum Alloy", with R. D. Daniels, North American Aviation (1966)

"Correlation of Superconducting Properties with Surface Properties in Both Thin Film and Bulk Superconductors", AFSC/WPAFB, Interim Report I (1973); Interim Report II (1974); Interim Report III (1975), Final Report (1976)

"Metallurgical and Fracture Analysis of Wreckage from Ranger I", with Stan Rolfe, Ph.D., P.E., John A. Harcourt and Charles W. Powell, U.S. Coast Guard (1979)

"Evaluation of Metallurgical Evidence Recovered Near the Site of the Collision of the USCGC 'Blackthorn' and the S.S. 'Capricorn'" (1980)

"Breakup of the S.S. MARINE ELECTRIC off of Chincoteague, VA" with Stan Rolfe, Ph.D., P.E., for National Transportation Safety Board AI-60 (1984)

"Report of Findings of Failure of 12-inch Stainless Steel A312 Pipeline", U.S. Army Corp. of Engineers Contract DACA63-88-M-0216 (1988)

"Extension of Cyclic Hydrostatic Testing For Failure Analysis", U.S. Army Corp. of Engineers Contract #DACA63-85-C-0185 (1988)

PAPERS

"Effect of Surface Oxidation on the Thermionic Work Function of Beryllium" with C. B. Magee, Oxidation of Metals, 2, No. 1, pp. 1-9 (1970)

"On Interesting Students in Metallurgical Engineering - A Successful Approach", Journal of Metals, 22, No. 8, pp. 54-58 (1970)

"On Interesting High School Students in Metallurgical Engineering - A Successful Approach", Proceedings of II Inter-American Conference on Materials Technology, Mexico City, Mexico, pp. 84-87 (August 1970)

"Effect of Firing Temperature on Properties of Natural Steatite and Pyrophyllite", with J. B. Kersey, Journal of Material Science, 7, pp. 621-626 (1972)

"Surface Concentration of Molybdenum in Type 316 and 304 Stainless Steel by Auger Electron Spectroscopy" with G. J. Barnes and A.W. Aldag, Journal of Electrochemical Society, 199, pp. 684-686 (1972)

"Chemical Profile Analysis of Selected Stainless Steel Alloys by Auger Spectroscopy", with G. J. Barnes and A.W. Aldag, Proceedings of Oklahoma Academy of Science, 53, pp. 78-80 (1973)

"Prediction of Impurity Concentration Distributions in Heat Treated Metals", with K. E. Starling and D. Neskora, Proceedings of Oklahoma Academy of Science (1975)

"Quantitative Surface Profilometry Applied to Sputter Ion Bombarded Sapphire", with C. Pellerin, J. Christensen and J. Peavey, Journal of Vacuum Science Technology, Vol. 12, pp. 135-139 (1975)

"Solution of Laue Back Reflection Patterns of Sapphire Crystals Using a Computer Technique", with Cyril Anazia, Chang-OU Lee, James H. Christensen and Jerris H. Peavey, Metallurgical Transactions, Vol. 6A, pp. 1751-1753 (1975)

"Metallurgical and Fracture Analysis of Wreckage from Ranger I", with John A. Harcourt and Charles W. Powell, Proceedings of 12th Annual Offshore Technology Conference, Vol. II, pp. 59-70 (1980)

"Reducing Claims/Settlement Costs Through Fast Response Accident Investigation", Risk Management Magazine (1992)

RESEARCH GRANTS AND CONTRACTS

"Enhanced Low Field Thermionic Emission", National Science Foundation, NSF Grant #GK-859, \$20,000 (1966)

"Investigation of Mechanical Properties of 2020X Aluminum Alloy", North American Aviation,
\$7,000 (Summer 1966)

"Scientific Research Equipment - Leak Detector and Monopole Gas Analyzer", National Science Foundation and General Electric Company, \$29,400 (1967)

"Thermionic Studies of Rare Earth Elements", National Aeronautics and Space Administration NASA Grant NGL 003-016, Project 1561-8, \$38,600 (1967-1970)

"Cold Welding Technique for Constructing Semi-Conductor Devices", University of Oklahoma Research Institute and Alumni Development Fund Grants #111-494 & 3-421, \$10,800 (1970-1971)

"Scientific Research Equipment - Auger Electron Spectrometer", National Science Foundation, NSF Grant #GK-29419, \$12,300 (1971-1972)

"Cylindrical Mirror Electron Energy Analyzer", University of Oklahoma Research Institute Grant #1668-20, \$7,900 (1970-1971).

"Undergraduate Research Participation in Materials Science", National Science Foundation, NSF Grant #GY-5929, \$10,400 (Summer 1969)

"Undergraduate Instructional Equipment X-Ray Diffractometer", National Science Foundation and General Electric Company, NSF Grant #GY-6649 and General Electric Company \$37,400 (1969-1971)

"Undergraduate Research Participation in Materials Science", National Science Foundation, NSF Grant #GY-7458, \$11,680 (Summer 1970)

"Undergraduate Research Participation in Materials Science", National Science Foundation, NSF Grant #GY-8964, \$23,200, (1971-1974)

"Undergraduate Research Participation in Materials Science", National Science Foundation, NSF Grant #GY-9984, \$17,600 (Summer 1973)

"Correlation of Superconducting Properties with Surface Properties in Both Thin Film and Bulk Superconductors", Air Force Systems Command Wright Patterson Air Force Base, Contract F33615-73-C5049, \$83,500 (1973-1975)

"Metallurgical and Fracture Analysis of Wreckage from Ranger I", U.S. Coast Guard Marine Board of Investigation, (1979)

"Evaluation of Metallurgical Evidence Recovered Near the Site of the Collision of the USCGC 'Blackthorn' and the S.S. 'Capricorn'", U.S. Coast Guard Marine Board of Investigation (1980)

"Breakup of the S.S. MARINE ELECTRIC off of Chincoteague, VA", National Transportation Safety Board AI-60, (1984)

"Report of Findings of Failure of 12-inch Stainless Steel A312 Pipeline", U.S. Army Corp. of Engineers Contract DACA63-88-M-0216 (1988)

"Extension of Cyclic Hydrostatic Testing For Failure Analysis", U.S. Army Corp. of Engineers Contract DACA63-85-C-0185 (1988)

"U.S. Department of Labor vs. Austin Commercial", U.S. Department of Labor (1999)

"Secretary of Labor vs. Murphy Enterprises, Inc.", U.S. Department of Labor, OSHA (2000)

"C.C. Forbes Co. Rig 109 Accident Ward Co., Texas", U.S. Department of Labor, OSHA (2008)

"Austin Scaffolding Failure", U.S. Department of Labor, OSHA (2009)

INDUSTRIAL/GOVERNMENT CLIENT LIST*

Air Liquide America Corp., TX	Mapco, OK
Anschutz Corporation, CO	Marathon Battery, TX
An-Son Corporation, OK	Meridian Oil, TX
Baker Torqmaster, OK	Mistletoe Express, OK
Barton Valve, OK	Mitsubishi Aircraft Int'l, TX
Beech Aircraft Corporation, KS	N.L. Acme Pipe, ND
Big Three Industries, TX	Nolan Systems, CO
Central and Southwest, TX	Oklahoma City Water Department, OK
Cessna Fluid Power, KS	Otex Chemical, OK
City of Clinton, OK	Perot Systems, TX
CMI Corporation, OK	Petroleum Resources, OK
Crosby Group Laboratories, OK	Pride Oilfield Services, TX
Dallas Hermetic Air Conditioning, TX	Public Service Co. of Oklahoma, OK
Doyon Drilling, AK	Schlumberger Well Service, OK
Eby Construction Corporation, CO	Southwestern Bell, OK
Exxon Corporation, OK	State of Idaho, ID
Farmland Industries, IL	Texaco Oil & Gas, OK
Gates LearJet Corporation, KS	The Benham Group, OK
General Motors Assembly, OK	TOTCO, OK
General Motors Corporation, OK	Towner Petroleum, TX
Genesis Crude Oil, MS	Trailmobile Company, OK
Gulfstream Aerospace Corporation, OK	Universal Resources, TX
Gulfstream American Corporation, OK	U.S. Air Force Tinker Air Force Base, OK
Hardees, OK	U.S. Army Pine Bluff Arsenal, AR
Helmerich & Payne, OK	U.S. Army Corps of Engineers, TX
Hendershot Tool, OK	U.S. Army Corps of Engineers Lab, TX
Hertz Corporation, OK	U.S. Department of Labor, TX
Israel Aircraft, OK	Vanply, LA
John Soules Foods, TX	Westinghouse Corporation, OK
Kelco, Inc., OK	Will Rogers Airport Authority, OK
Kerr-McGee Corporation, OK	Williams Brothers Engineering, OK
Kirby Petroleum Exploration, OK	Xerox Corporation, OK
KN Pipeline, CO	Lide Industries, TX
Larco Mining & Metal of Larymna, Athens, Greece	Contrack International, Afganistan
Lee Way Motor Freight, OK	Capstar Drilling, WY
Liberty Glass Company, OK	Oak Grove Resources, AL
Mercer Well Service, TX	Cudd Drilling & Measurements, TX
Schindler Elevator Corp., CA	U.S. Tubular, OH
SPX DP Thermal, South Africa	DHS Drilling, WY
Coufal-Prater Equipment, TX	

* Complete list of Industrial/Government Clients available upon request

EXPERT INVESTIGATIONS

Public Leasing Corporation vs. Mack Truck (1971) investigation for attorney for plaintiff of a casting failure.

Archer vs. Elliot Manufacturing (1972) investigation for attorney for plaintiff of a hydraulic cylinder weld failure.

R.L. Keown vs. King Seely (1972) investigation for attorney for plaintiff of a defective lantern valve.

Gravitt vs. Chrysler Corp. (1972) investigation for attorney for plaintiff of steering gear failure.

Crittenden vs. Kent-Moore Tool (1972) investigation for attorney for plaintiff of spalling of staking tool.

Report to St. Paul Insurance Co. (1972) investigation of armored car wheel lug fatigue failure.

L.D. Boyd vs. International Harvester (1972) investigation for attorney for plaintiff of king pin failure.

Jerry Reams vs. Plumb Co. (1972) investigation for attorney for plaintiff of spalling from the head of a claw hammer.

J.L. Norton vs. Cotton Electric Corp. (1972) investigation for attorney for defendant of transmission line pole insulator tie failure.

Rouse vs. International Harvester (1972) investigation for attorney for plaintiff of a king pin failure.

Capshaw vs. Westinghouse Air Brake (1972-213) investigation for attorney for plaintiff of an earth-mover axle failure.

Kilgore vs. General Fire Extinguisher (1972-214) investigation for attorney for defendant of corrosion.

Report to St. Paul Insurance Co. (1972) evaluation of motorboat steering bolt fatigue failure.

Pittinger vs. Hearn (1972) investigation for attorney for defendant of sintered brass products.

Home Insurance Co. vs. William Automatic Sprinkler (1972) investigation for attorney for plaintiff of failure of check valve.

Turner vs. Toyota Motor Car (1972-218) investigation for attorney for plaintiff of automobile rear axle failure.

Cimarron Industries vs. Public Leasing Corp. (1973) investigation for attorney for plaintiff of failure of defective aluminum castings.

Investigation for Royal Globe Insurance Co. (1973) investigation of truck frame failure.

A. C. Hoyle vs. Superior Welding (1973) investigation for attorney for plaintiff of failure of a welded structure.

Drewery vs. Rockwell Manufacturing (1973) investigation for attorney for defendant of truck spring failure.

Benna vs. Page Airmotive (1973-305) investigation for attorney for defendant of aircraft engine failure.

Meyer vs. Freightliner (1973-306) investigation for attorney for defendant of truck radius rod failure.

U.S. Mags vs. Home Indemnity (1973-308) investigation of a magnesium rim failure.

Martin Sprocket and McDonald vs. Gear (1973) investigation for attorney for defendant of gear failure.

Price vs. Utilities Equipment (1973-310) investigation for attorney for defendant of hydraulic cylinder failure.

Casteel vs. Sooner Supply (1973-311) investigation for attorney for defendant of oxygen cylinder explosion.

Nolen vs. Taylor Chain (1973) investigation for attorney for defendant of defectively welded chain.

Associated Aviation vs. Lycoming (1974) investigation for attorney for plaintiff of failure of aircraft engine.

Banks vs. General Motors (1974-40304) investigation for attorney for plaintiff of truck spring failure.

Report to Associated Aviation Underwriters (1974) investigation of failed aircraft landing gear housing.

Merrill vs. McKaig (1974) investigation for Employer's Casualty Co. of truck tie rod failure.

Fanning vs. Sears (1974-40502) investigation for attorney for plaintiff of chipping failure from a punch.

Keen vs. United States (1974-40503) investigation for attorney for plaintiff of jet engine failure.

Santa Fe Railroad vs. Gulf Insurance (1974-40601) investigation for attorney for defendant of train derailment.

Roos vs. Werner Ladder Co. (1974) investigation for attorney for defendant of stepladder failure.

Woodall vs. Honda (1974-40701) investigation for attorney for defendant of failed motorcycle part.

Giles vs. City Springs (1974-40801) investigation for attorney for defendant of failed "Shur Guide" and wrecked truck.

Lamb vs. Acme Tool (1974-40402) investigation for attorney for plaintiff of failure of down-hole oil well equipment.

Brock vs. Ellex Transport Co. (1974-40805) investigation for defendant of truck fifth-wheel failure.

Guthrie vs. Vendo Machine (1974-40807) investigation for attorney for plaintiff of vending machine hinge fatigue failure.

Report to Tulsa Produce Co. (1974-41001) investigation of natural gas explosion.

Report to Kerr-McGee (1974-41002) investigation of failed pipe in oil collecting system.

McClure vs. City of Seminole (1974-41104) investigation for attorney for plaintiff of gas pipeline failure and explosion.

Lee vs. Continental Can (1974-41103) investigation for attorney for defendant of explosive failure of block sealer containers.

Report to Farmers Insurance (1974-41105) investigation of broken lifting hook from oil field equipment.

Report to Alliance Insurance (1974-41108) investigation of defective gasoline pump valve and explosion.

Report to Claims Management Corp. (1974-41109) investigation of explosion of natural gas engine cover plate.

Jones vs. Freightliner (1974-41201) investigation for attorney for plaintiff of failed truck wheel.

Bridges vs. Enterpoint Corp. (1975-50101) investigation for Hartford Insurance Co. of failure of truck wheel lugs.

Report to Universal Claims Service (1975-50102) investigation of failed bus leaf spring.

Yon vs. Winchester (1975-50103) investigation for attorney for plaintiff of a shotgun.

Report to Hanover Insurance Co. (1975-50201) investigation of water tank explosion.

Report to Transport Indemnity (1975-50204) investigation of truck steering kingpin failure on Bekins moving van.

Hulsey vs. 7-Up Bottling Co. (1975-50601) investigation for defendant of truck brake line failure.

Sebald vs. Bell Helicopter & Allison Div. of General Motors Corp. (1975-50704) investigation for attorney for plaintiff of jet engine blade failure.

LaCoste, Lovett vs. Allegheny Ludlum Steel Corp. (1975-50905) investigation for attorney for defendant of Chinook helicopter spiral bevel gear failure.

Pollard vs. McDonough (1975-50202) investigation for attorney for plaintiff of spalling/chipping from hammer and ax.

Cantwell & Rozell vs. Chrysler Corp. (1975-50205) investigation for attorney for defendant of wheel bearing failure.

Taylor vs. Heller Tool Co. (1975-50206) investigation for attorney for defendant of hammer failure.

Oklahoma City vs. Boyes (1975-50401) investigation for attorney for defendant of abrasions on automobile trunk.

Report to Universal Claims (1975-50403) investigation of explosion and mobile home fire.

Laughlin vs. Western Auto Supply Co., General Motors Corp., J.C. Penney Co., Kelly Springfield Tire Co. (1975-50602) investigation for attorney for defendant of ball joint failure and tire blowout.

Keith vs. Childress Oil Co. (1975-50703) investigation for plaintiff of truck distributor cap debris.

Report to Universal Claims (1975-50801) investigation of explosion and residential fire in Poteau, Oklahoma.

Report (1975-50802) to attorney for defendant of failure of supports for welded stool chair seat.

Corbett vs. Sears Roebuck & Co. & Western Forge Corp. (1975-50806) investigation for attorney for plaintiff of drive pin chipping failure.

Report to Accident Reconstruction Lab, Dallas, Texas (1975-51007) investigation of a truck fifth-wheel welded bracket failure.

Hall vs. Big Three Industries (1975-50906) investigation for attorney for defendant of acetylene cylinder failure/explosion.

Burks vs. Freightliner Corp. (1975-51005) investigation for attorney for plaintiff of truck engine mount failure.

England vs. American Gauge (1975-51001) investigation for attorney for plaintiff of forging deficiency in portable fence stretcher/come-along.

Wilson vs. Sears Roebuck & Co. (1975-51002) investigation for attorney for plaintiff of a defective drive pin punch chipping failure.

Grego vs. General Motors (1975-51003) investigation for attorney for plaintiff of a bumper jack failure.

Conner vs. Winchester Arms (1975-51209) investigation for attorney for plaintiff of shotgun hammer & trigger material and heat treatment.

Report to Chevron Oil Co. (1975-51202) investigation of a drill pipe failure.

Report to Askew Associates, Inc. (1975-51206) investigation of a prop failure.

Miles vs. Bell Helicopter (1976-60301) investigation for plaintiff of aluminum push-pull tube on a helicopter.

Miller vs. Pioneer Gas (1976-60203) investigation for attorneys for defendant of an oxygen cylinder explosion.

Edmonson vs. Bell Helicopter Corp. (1976-60205) investigation for attorney for plaintiff of failed spherical spline from helicopter coupling.

Oxley vs. Big Chief (1976) investigation for attorney for plaintiff of a drill pipe failure.

Smedley vs. Waco of Oklahoma (1976-60302) investigation for attorney for defendant of scaffolding system failure.

Watts vs. Ridge Tool Co. (1976) investigation for attorney for plaintiff of pipe wrench failure.

Oklahoma Flower Market vs. Scott Chevrolet (1976-60307) consultant to Employer's Casualty Co. of truck brake line failure.

Simon vs. Land & Marine Rental Co. (1976) investigation for plaintiff of drill pipe failure.

Dyco Petroleum Corp. vs. Rucker Co. (1976-60504) investigation for attorney for plaintiff of drill pipe failure.

Shelton vs. Remington Arms (1976-60505) investigation for attorney for defendant of shotgun explosion.

Lyles vs. American Hoist & Derrick (1976-60506) investigation for attorney for defendant of steel cable failure.

Dearmore vs. Montgomery Ward (1976-60507) investigation for attorney for defendant of air compressor tank failure and explosion.

Hess Oil Virgin Island Corp. vs. Ward Industries Pipe Fabricating (1976-60603) investigation for attorney for defendant of welded piping component failure in refinery explosion/fire.

Turpin vs. Ford Motor Co. (1976-60604) investigation for attorney for plaintiff of truck steering linkage failure.

Schoonover vs. International Harvester (1976-60802) investigation for attorney for plaintiff of tractor trailer steering gear failure.

Hein vs. Brown Stove Works, Inc. (1976-60803) investigation for attorney for defendant of aluminum tube failure in gas cooking stove.

Filson vs. Phillips Petroleum Co. (1976-60902) investigation for attorney for plaintiff of gas pipeline corrosion.

American Hotels vs. Big Three Industries (1976-60904) investigation for attorney for defendant of acetylene cylinder explosion.

Report to Hanover Insurance Co. (1976-61102) investigation of hoop rod failures in collapse of silo in the matter of Weir vs. Southwestern Silo.

Hayden vs. Ford Motor Co. (1976-61101) investigation for attorney for plaintiff of bearing failure.

Hall vs. Browning Arms (1976-61104) investigation for attorney for defendant of bicycle rim weld failure.

Report to General Adjustment Bureau (1977-70201) evaluation of welded truck spring bracket failure.

Eaglebarger vs. Harley Davidson Motor Co. (1977-70302) investigation for attorney for defendant of motorcycle spoke failure.

Report to MFA Insurance Co. (1977-70105) evaluation of dislodgement of diamond from ring mounting.

Report (1977-70307) to attorney for plaintiff of a chair weld failure.

Carnes vs. Freightliner (1977-70403) investigation for attorney for plaintiff of defective truck steering axle hub failure.

Hawkins vs. Otasco (1977-70408) investigation for insurer of magnesium wheel failure.

Bodard & Hale Drilling vs. Wheeling Pittsburgh Steel (1977-70409) investigation for attorney for defendant of drill pipe corrosion fatigue problem.

Shumacher vs. Mitsubishi (1977) investigation for attorney for defendant of the cause for the loss of MU-2 Aircraft.

Report (1977-704012) to attorney for defendant for an investigation of high pressure mud system oil field fittings.

Mantone vs. Fruehauf (1977-70501) investigation for attorney for defendant of a truck accident.

Report to Liberty Mutual Insurance Co. (1977-70607) evaluation of a grinding disc failure.

Blehm vs. Floyd's Campers (1977-70608) investigation for attorney for defendant of camper jack failure.

Monk vs. Fruehauf (1977-70705) investigation for attorney for defendant of collapsed truck trailer wheel jack.

Saurbry vs. Arden Drilling (1977-70706) investigation for attorney for plaintiff of lifting eye failure.

Inexco vs. Shebester of Hennessey (1977-70707) investigation for attorney for defendant of slip-damaged drill pipe.

King vs. White Freightliner (1977-70709) investigation for attorney for plaintiff of truck brake failure.

Babcock vs. Hertz (1977-70710) investigation for attorney for defendant of truck brake failure.

Report to Acme-Rucker (1977-70711) investigation of a drill pipe washout.

Report to Acme-Rucker (1977-70712) investigation of longitudinal drill pipe split.

Investigation (1977-70800) for attorney for plaintiff of tie rod failure.

Kidd vs. O'Neal Tank Co. (1977-70806) investigation for attorney for defendant of valve failure.

Report (1977-70908) investigation of hydraulic truck bed hoist weld failure.

Report (1977-70911) to attorney for plaintiff concerning Mazda automobile seat frame failure.

Mitchell vs. Hughes Aircraft (1977-71006) investigation for attorney for plaintiff of helicopter rear rotor bolt failure.

Hoffman vs. Cummings Engine (1977-71007) investigation for attorney for plaintiff of truck engine bearing failure.

Fields vs. American Hoist & Derrick (1977-71012) investigation for attorney for defendant of oilfield drilling derrick collapse.

Johnson vs. Walker-Neer Mfg. (1977-71106) investigation for attorney for defendant of drilling rig collapse.

Wilson vs. Kawasaki (1977-71107) investigation for attorney for defendant of motorcycle spoke and tire failure.

Report (1977-71108) to attorney for defendant of metal sparking and gasoline fire/explosion.

Ludtke vs. Otasco (1977-71115) investigation for attorney for defendant of hammer chip.

Smith vs. Allied Supermarkets (1977-71208) investigation for attorney for defendant of damage in truck and automobile collision.

Brennan vs. Teledyne Wisconsin Motors (1977-71210) investigation for attorney for defendant of fly wheel disintegration.

Bird Oil Equity vs. Richard Long (1978-80101) investigation for attorney for plaintiff of gas pipeline corrosion.

Loomis vs. American Hoist & Derrick (1978-80102) investigation for attorney for defendant of oilfield rat hole rig brake failure.

Report to Hartford Insurance Co. (1978-80107) investigation of hydraulic lifting mechanism failure.

Chubb & Son vs. Ford Motor Co. (1978-80110) investigation for attorney for plaintiff of truck spring center bolt in truck accident.

Report to Oklahoma Farmers Union (1978-80113) investigation of Stevens shotgun explosion.

Mills vs. Crane Carrier Corp. (1978-80202) investigation for attorney for defendant of oilfield drilling mast collapse.

Ralston Oil & Gas Co. vs. Genesco Inc. (1978-80301) investigation for attorney for plaintiff of ERW welded pipe failure.

Burrell vs. Grozier-Mann Oil Co. (1978-80305) investigation for attorney for plaintiff of truck lug failure.

Anadarko Const. vs. Aminoil (1978-80306) investigation for attorney for defendant of failure in a PVC plastic gas pipeline explosion.

Ferguson vs. Garrett Research & Rockwell International (1978-80307) investigation for attorney for defendant of aircraft mid-air disintegration.

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Connally vs. Toyota Motor Sales (1978-80403) investigation for attorney for defendant of Toyota automobile roof collapse.

Moore vs. Gibson Discount Center (1978-80404) investigation for attorney for plaintiff of Freon can explosion.

West Friona Grain vs. Allied Millwright (1978-80408) investigation for attorney for defendant of silo explosion.

Emile P. Vead vs. Halliburton (1978-80602) investigation for attorney for defendant of off-shore oil drilling rig accident.

Report to Hartford Group (1978-80605) investigation for defendant of truck tire ring failure.

Mustang Fuel vs. Youngstown Sheet & Tube (1978-80611) investigation for attorney for defendant of gas pipeline explosion.

Stacy vs. Cessna & Tulsa Lease-A-Plane (1978-80615) investigation for attorney for defendant of Cessna 210 aircraft crash.

Ramos vs. Union (1978-80616) investigation for attorney for defendant of serving machine accident.

Stanley Lawson vs. Willis Wells (1978-80701) investigation for attorney for plaintiff of boating accident.

Investigation (1978-80806) for attorney for plaintiff of Hughes helicopter crash.

Henkelman vs. Airco (1978-80901) investigation for attorney for defendant of fire and explosion involving liquid oxygen pump.

Wilkson vs. Ford Motor Co. (1978-80905) investigation for attorney for plaintiff of accident involving 1977 Ford Landau vehicle.

Report (1978-81003) to attorney for plaintiff of fractured torsion bar support bracket from wrecked 1973 Kenworth K100 truck.

Report to Hartford Insurance (1978-81019) investigation of Dohrn International Truck wreckage.

Report to Hartford Insurance (1978-81020) investigation of concrete saw and causes of saw blade disintegration.

Report to Hartford Insurance (1978-81022) investigation of failure of fractured 2-5/16 inch trailer ball.

M. Lewis vs. Transok Pipeline (1978-81107) investigation for attorney for plaintiff of explosion of six-inch bolted cover of oil and gas pipeline valve.

Tripp vs. Rego (1978-81111) investigation for attorney for defendant of explosion of liquid propane gas tank.

Taylor vs. Piper (1978-81115) investigation for attorney for defendant and metallurgical analysis of wrecked Piper Comanche aircraft.

Report to Kirby Exploration Co. (1978-81203) metallurgical and failure analysis of failed non-rotating polishing mandrel.

Jackson vs. Fletcher (1978-81210) investigation for the plaintiff of a wrecked 1977 International tractor-trailer.

Examination of Maverick Head Lamps (1979-90101) investigation for insurer of light bulb condition during collision.

Report to CNA Insurance (1979-90103) investigation of Peterbilt truck diesel engine rods.

Investigation (1979-90207) for the defendant of failure at Public Service Company power plant.

Report to UEC Manufacturing Co. (1979-J90306) investigation of failure of UEC skyjacker welded bracket.

Pearson vs. Litton Systems (1979-90321) investigation for attorney for defendant of transmission gear failure and helicopter crash.

Headlamp Inspection (1979-90401) investigation for attorney for defendant of motorcycle headlamp condition at time of impact.

Utzman vs. Bethany Boat (1979-90403) investigation for attorney for plaintiff of a boat trailer separation and impact with oncoming vehicle.

Report (1979-90405) investigation of babbitt bearing failures at gas processing plant.

Report to Underwriter's Adjusting Co. (1979-90406) investigation of failed truck trailer leaf spring from pipe supply inspection trailer.

Report to Moran Brothers Energy, Inc. (1979-90407) failure analysis of five-inch Grade E drill pipe.

Phillips & Linder vs. Teledyne Continental Engine (1979-90412) investigation for attorney for defendant of aircraft engine cylinder flange hold-down studs.

Investigation for USF&G (1979-90501) evaluation of Craftsman drive pin punch involved in industrial accident resulting in user's loss of vision.

Mastercraft vs. Mitsubishi (1979-90506) investigation for attorney of MU-276-N321MA plane crash.

Investigation for CEC Drilling (1979-90507) investigation of failed drill pipe.

Ranger I Collapse (1979-90510) investigation for U.S. Coast Guard of the collapse of off-shore drilling rig by weldment failure.

Report to Hartford Insurance Co. (1979-90613) concerning the failure of a Geosource hook assembly.

Investigation for Tooltec, Inc. (1979-90722) of drill pipe failure.

Investigation (1979-90804) for attorney for plaintiff of steering mechanism of vehicle involved in one-vehicle accident.

Report to GAB Business Services, Inc. (1979-90813) fracture analysis of mechanical winch pin failure.

Boos vs. Oklahoma Disposal (1979-90834) investigation for attorney for defendant of design and modification of refuse compactor.

Crosslands A&A vs. Hinkle/McCoy (1979-90915) investigation for insurer of welded tow bar failure.

Report to Western Claims, Inc. (1979-91002) investigation of explosion and fractured gas lines from wall heater.

Investigation for Mendes and Mount (1979-91003) inspection and tear down of Continental aircraft engine.

Report to Moran Brothers (1979-91016) examination, testing and failure analysis of four-foot box tool joint.

Report to Western Claims (1980-00102) investigation of welded Link-Belt HC-138 65-ton truck crane failure.

Arson Investigation for INA (1980-00108) investigation for attorney for the defendant.

Report to 3-Spirits Oil & Gas (1980-00302) investigation of wire cable swab cable failure.

Consultant to State Farm Insurance (1980-00304) investigation of chimney chase cover in residential fire.

Jones vs. Otis Engineering (1980-00308) investigation for attorney for plaintiff of down-hole debris.

Murray vs. Huffman Mfg. (1980-00313) investigation for attorney for plaintiff of failed bicycle components.

Petersburg vs. Brown-McKee (1980-00325) investigation for attorney for defendant of grain elevator explosion damage.

Kibby vs. Williams (1980-00402) investigation for attorney for plaintiff of an accident involving four-wheel drive front axle arm.

Wainoco vs. Picoma (1980-00405) investigation for attorney for defendant of failed 11-7/8" casing in gas well.

Grove Crane Collapse (1980-00410) investigation for insurer of structural damage to mobile truck crane.

Report to American International Group (1980-00507) failure analysis and wreckage evaluation of collapsed landfill truck trailer.

McBride vs. Kawasaki (1980-00512) investigation for attorney for defendant of motorcycle fuel tank explosion.

Edwards vs. Fruehauf (1980-00515) investigation for attorney for defendant of the separation of truck and trailer.

Report to CNA Insurance (1980-00516) of failed welded trailer coupling.

Horton vs. Mono Mfg. Co. (1980-00519) investigation for attorney for plaintiff of brush hog wheel rim explosion.

Report to American Farm Bureau Service Co. (1980-00524) investigation of plow disc property evaluation.

Flatt vs. Jackson (1980-00602) investigation for insurer of failed welded truck trailer axle.

Report to Liberty Mutual Insurance Co. (1980-00603) of Freightliner truck accident.

Brio Petroleum vs. White Mfg. (1980-00608) investigation for attorney for defendant of steering box and pump on 1980 Western Star tractor-trailer.

Report (1980-00618) to attorney for plaintiff concerning failed eight-inch water main.

Investigation (1980-00708) for attorney for plaintiff of chipping from wedge and hammer.

Report to Western Claims (1980-00715) of contribution of fractured welded spring hanger bracket to one-vehicle truck accident.

Haney vs. Ford Corp. (1980-00810) investigation for attorney for plaintiff of 1974 Ford pickup truck fan blade failure.

Report (1980-00820) to attorney for the plaintiff of failed seat bolt on 1974 BMW automobile.

Northrup vs. Robert Shaw (1980-00821) investigation for attorney for plaintiff of controller failure and propane water heater explosion.

State of Arkansas vs. Fuller (1980-00901) investigation for attorney for defendant of truck/automobile accident involving separation of welded truck axle.

Investigation (1980-00908) for attorney for the plaintiff of captain's seat/chair separation from a Chris Craft Excalibur yacht.

Report to Great Southern Production Co. (1980-00909) evaluation of failed 9/16 inch wire rope swab line.

Report to Hartford Insurance Co. (1980-01001) concerning an explosion during inflation of aluminum automobile tire rim.

Report (1980-01007) to the plaintiff as to the cause of a tire-rim separation during inflation.

Report to Western Claims, Inc. (1980-01017) investigation of one-vehicle truck accident involving rollover of drilling rig.

Report to GAB Business Services, Inc. (1980-01019) investigation of trailer hitch pin.

Oliver vs. Superior Concrete (1980-01026) investigation for attorney for defendant of possible failure of concrete panel tilt-up insert.

Report (1980-01105) to attorney for plaintiff of 2 3/8 inch, 4.7# J-55 tubing failure and resulting explosion.

Snowden vs. Atchison, Topeka & Santa Fe Railroad (1980-01112) investigation for attorney for plaintiff of failure of locomotive seat/chair.

Cox vs. Lee Way (1980-01113) investigation for defendant of failed truck spring hanger bracket components.

Analysis and Report to Moran Energy (1980-01114) of failed five-inch grade E drill pipe.

Investigation for INA (1980-01115) of collapse of Christian International Rig No. 24.

Research for Mapco, Inc. (1980-01203) investigation of design and materials for hydrofluoric acid pressure vessel.

Analysis for EFDYN, a division of Autoquip Corp. (1980-01212) of case depth and chrome plating thickness.

Research and report to Marathon Battery Co., Waco, TX (1980-01212) of nickel/cadmium battery plate embrittlement.

Investigation (1981-10101) for attorney for defendant of chain failure and scaffolding collapse.

Mastercraft vs. Mitsubishi Aircraft (1981-10103) investigation for attorney for defendant of crash of Mitsubishi MU-2 aircraft.

Report to An-Son Corporation (1981-10106) concerning a Hydril fitting failure.

Dan Smith vs. Travel Equipment Corp. (1981-10109) investigation for attorney for defendant of flared copper fitting.

Research for CMI Corp. (1981-10110) failure analysis of sprocket segment.

Investigation for United General Insurance Co. (1981-10123) of failed traveling block hook on drilling rig.

City and County of Denver vs. ITT Grinnell Corp, Eby Construction Co. (J10124) investigation for defendant of welding defects in 108-inch water pipeline.

Report to CMI Corp. (1981-10128) of sprocket and shaft material analysis.

Dunn vs. Modrak (1981-10202) investigation for attorney for plaintiff of failed condylar plate.

Symmonds vs. Cotton Petroleum (1981-10203) investigation for attorney for defendant of surface casing rupture.

John Thompson, Estate of Sharon K. vs. Harley-Davidson (1981-10207) investigation for attorney for defendant of motorcycle accident.

Research and Failure Analysis for Petroleum Resources (1981-10209) of failed section of 2 3/8-inch tubing.

Investigation for VePed Traffic Controls Corp. (1981-10210) research and evaluation of weld processes.

Investigation for LARCO Mining & Metallurgical Co., Athens, Greece (1981-10217) of an acetylene tank explosion.

Courtney vs. Johnson Wax and American Can Co. (1981-10219) investigation of aerosol can explosion.

Shelton vs. Ford Motor Co. and Southwest Ford, Inc. (1981-10405) investigation for attorney for defendant.

VePed Traffic Controls Corp. (1981-10415) investigation of welding process.

White Stripe Pipe Inspection (1981-10421) failure analysis of 4-1/2 inch drill pipe.

Investigation for Anschutz Corp. (1981-10514) of failure of 5-1/2 inch casing.

Investigation for Anschutz Corp. (1981-10515) of API conformance check and failure analysis of 2-7/8 inch tubing.

Investigation (1981-10519) for attorney for defendant of failed 2-7/8 inch tubing.

N.L. Acme Pipe Co. (1981-10601) investigation of failure of drill pipe.

Gulfstream American Corp. (1981-10602) analysis of windshield materials.

Investigation for General Motors Corp. (1981-10603) of recurring failures in X-678 conveyor chain.

Stewart vs. Jaswell Corp. (1981-10614) investigation for attorney for plaintiff of welded pull-down drilling rig assembly.

Investigation and Analysis of Fire Damage (1981-10701) to drilling rig substructure for Universal Resources Corp.

Hodge vs. Lockheed Aircraft (1981-10707) investigation for attorney for plaintiff of control cable failure.

Douglas Parks vs. Meither Machine Co. (1981-10712) investigation for attorney for defendant of compressor components in natural gas processing station explosion.

Taylor vs. Ford Motor Co. (1981-10716) investigation for attorney for plaintiff of Thunderbird automobile transmission assembly.

E&M Machine Shop vs. Brown Welding Supply (1981-10717) investigation for attorney for plaintiff of acetylene tank explosion and fire.

James Pitts vs. Gold Star Drilling (1981-10725) investigation for attorney for plaintiff of mast failure on drilling rig.

American Farm Bureau Services (1981-10726) plow disc physical property determination.

Pride Oilfield Services, Inc. (1981-10729) investigation of collapse of drilling rig.

Shar-Lane Oil Co. (1981-10732) failure analysis of 4½ inch grade E drill pipe.

Pride Oilwell Services (1981-10733) NDT inspection of drilling rig.

Wright Airlines vs. General Dynamics and TEMPCO (1981-10804) investigation for attorney for defendant of hydraulic cylinder piston failure.

Mid-Continent Casualty Co. (1981-10812) investigation of bull plug failure.

Moran Energy Corp. (1981-10813) research and failure analysis of a 4½ inch drill pipe.

Badgett Steam Lube Corp. (1981-10817) materials evaluation.

Investigation and Report to Hartford Insurance Co. (1981-10829) of multiple sucker rod failures.

Trojan vs. Buckingham (1981-10830) investigation for attorney for defendant of accident involving utility pole-climbing spikes.

Cheshire Adjustments (1981-10832) investigation for attorney for defendant of drilling rig lifting eye failure and rig collapse.

White Stripe Pipe Inspection (1981-10907) investigation and analysis of failed drill pipe.

Cheshire Adjustments Co. (1981-10915) investigation of drilling rig collapse.

Pengo Industries (1981-10916) analysis of drill collar failure.

Royal Insurance Co. (1981-110J05) examination and investigation of failed wire rope.

Gibraltar Exploration (1981-110J06) analysis of drill collar box tool joint failure.

Crawford & Co. (1981-110J08) evaluation of 9/16-inch wire rope failure.

Anschutz Corp. (1981-110J10) research and evaluation of ¾ inch sucker rods.

Report (1981-J11131) to attorney for defendant of accident involving a 1981 Chevrolet pickup truck.

Hunt vs. AMF (1981-J11131) investigation for attorney for defendant of accident involving Harley-Davidson motorcycle.

Analysis (1981-J11137) of bimetallic strip failure for Sooner Engineering .

Anschutz Corp. (1981-J11138) for evaluation of wire rope failure.

Corporate Air Services, Inc. vs. Mitsubishi Aircraft (J11139) investigation for attorney for defendant of aircraft accident.

Helmerich & Payne (1981-J11231) analysis of 5¼ inch diameter keyed shaft failure.

Dickson Industries, Inc. (1981-J11232) chemical analysis of abrasion resistant cast iron.

Southwest Inspection (1981-J11233) research and report of analysis of failed 2-7/8 inch tubing.

Wilson vs. Bollinger (1981-J11251) investigation for attorney for defendant of accident involving defective truck-trailer axle failure.

Robertson vs. Sturm (J20131) investigation for attorney for plaintiff of an automatic rifle.

Israel Aircraft Industries (J20132) examination of landing gear failure.

Lee Way Motor Freight, Inc. (J20133) investigation of failed tractor-trailer hitch pin.

Moran Energy Corp. (J20134) failure analysis of two failed joints of 4½ inch S-135 drill pipes.

Western Claims (J20136) investigation of a fractured diesel engine connecting rod.

Star-Spencer Elementary School, Spencer, OK (J20137) investigation for attorney for plaintiff of boiler explosion at school with numerous fatalities.

Research and report for Hartford Insurance Co. (J20138) rupture of a 24-inch oil transportation pipeline.

Challenger Drilling vs. Cudd Pressure Control (J20234) investigation for attorney for defendant of oil well explosion.

Cactus Feeders & Ranger Ins. vs. WEMCON Corp. (J20235) investigation for attorney for defendant of explosion and fire in cattle feedlot.

U.S. Environmental Protection Agency (J20236) investigation of drums leaking hazardous material, testimony before Grand Jury, Houston, TX.

Research and Failure Analysis for Moran Brothers Energy (J20238) of a failed 5-inch Grade E drill pipe.

Barber vs. Dutro (J20351) investigation for Hartford Insurance Co. of collapse of four-wheel moving cart.

Gram vs. Eastern Mountain (J20352) investigation for attorney for defense of explosion of a Primus torch canister.

Karr vs. Synthes (J20434) investigation for attorney for plaintiff of faulty metal plate placed in plaintiff's right thigh resulting in nerve damage.

Parker vs. Synthes (J20435) investigation for attorney for plaintiff of personal injury caused by faulty metal plate.

Research and Report for Associated Aviation Underwriters (J20436) of Bell 222 helicopter crash.

W & B Drilling vs. Cardinal Pipe & Equipment (J20532) investigation for attorney for defendant of tool joint failures.

Frank Yancy vs. Big Three Industries (J20632) investigation for defendant of acetylene tank rupture and subsequent fire.

Schick Oil & Gas (J20639) investigation for plaintiff for identification of 1200 feet of 2-7/8" tubing and type of corrosion.

Furrs vs. Interlake Crane (J20652) investigation for attorney for plaintiff of bronze gear failure.

Troyet Ray vs. Anderson Clayton Co. and General Electric Co. (J20730) investigation for attorney for defendant of electrical fuse/switch box explosion.

Black vs. Furrs (J20732) investigation for attorney for defendant of collision between tractor-trailer and a stalled passenger vehicle.

Brantley Helicopter Crash (J20737) investigation for attorney for defendant of possible failure of helicopter tail rotor.

Mozingo vs. Fafnir (J20830) investigation for attorney for defendant of bearing failure and crash of agricultural spray airplane.

Bible vs. Buckeye Gas Products (J20831) investigation for attorney for defendant of failure of control valve and propane explosion.

LeMay vs. General Motors (J20838) investigation for attorney for defendant of vehicle rollover and axle failure.

Report to Howard Thornhill, Midstates Analytical Labs (J20930) of Incone I sheath corrosion.

Dan Miller vs. Sheplers, Inc. (J20839) investigation for attorney for defendant of failure of trailer tie quick release snap.

Report to Hartford Insurance Co. (J20932) of the operation of side boom crawler tractor.

Ratzlaff vs. Beltran and Welltech, Inc. (J20934) investigation for attorney for defendant of portable drilling rig wheel failure.

Parker vs. Orion (J20936) investigation for attorney for defendant of radio antenna and mounting pole for evidence of electrical contact and arcing.

McDonough Brothers, Inc., vs. Braniff International (J20937) investigation for attorney for plaintiff of locking device on maintenance stand.

Report to U.S. Companies, Dallas, TX (J21031) metallurgical examination of right main landing gear on 1979 Citation I airplane.

Loyds vs. U.S. Steel (J21032) investigation for attorney for defendant of tubing and casing failure in relationship to a gas well explosion.

Wayne Paiz vs. Bernard Lucero (J21034) report for National American Insurance Co. of trampoline spring failure.

Lonnie Northcliff vs. Bennett & Harris Propane (J21035) investigation for attorney for defendant of failure of gas fitting and fire.

Rambler Oil Co. vs. Shiloh Drilling (J21130) report to plaintiff of the failure of 8-5/8 inch casing.

S.E. Exploration vs. Brock Hydrocarbon (J21131) third party arbitration report to plaintiff and defendant of failed casing.

Estella Truck vs. Dalworth Tank, Inc. (J21134) investigation for attorney for defendant of tanker truck rollover and explosion.

Donald Stam vs. Hutchison Division of Royal Ind. & Dutton Lainson Co. (J21135) investigation for attorney for defendant of collapse of grain auger.

Report to Nolan Systems, Inc. (J21136) of a 5/8-inch diameter hardened shaft failure.

Tippitts vs. Nissei (J21137) investigation for attorney for plaintiff of thread damage inside a drilled hole.

Report to Eby Construction Co. (J21138) of welding failure in 108-inch diameter water pipe.

Jerry Cochran & David Coffman vs. Robert Guilliemo, Martinex and MCG Picture Frames vs. Sears and Ford Motor Co. (J21230) investigation for attorney for defendant of failed brake line.

Hurtado vs. RodRic Corp. (J21232) investigation for attorney for plaintiff of casing failure.

Report to Hartford Insurance Co. (J21240) of boom weldment failure on concrete pumper truck.

S&T Drilling vs. J-Co Machine Works (J21243) investigation for attorney for plaintiff of wire rope socket failure.

Report to Hartford Insurance Co. (J21254) of roofing material failure.

North Texas Exploration vs. Fort Worth Supply (J30130) investigation for attorney for plaintiff of casing failure.

North Texas Exploration vs. Fort Worth Supply (J30132) investigation for attorney for plaintiff of casing failure.

Johnson vs. Musslewhite Trucking and Rig Building and Worley's Welding Works (J30134) investigation for attorney for defendant of weld failure.

Erway vs. MacWhyte Rope Co. (J30135) investigation for attorney for defendant of failure of wire rope used in sea water application.

Barber vs. Cessna, AAR, Inc., Bird, OKC Flight & Airman and OG&E (J30137) investigation for attorney for defendant of aircraft engine components.

Harrison vs. Odell Gelvin and Steve Wilmoth d/b/a G&W Farms (J30138) investigation for attorney for plaintiff of flying fragment causing eye damage.

Timothy Robertson vs. Valmont Industries (J30139) investigation for attorney for defendant of crank handle failure.

Report to insurer of F.W. Drilling (J30232) of failure of wellhead which cracked at the point where surface casing entered the wellhead.

Briscoe Oil vs. NL Industries (J30234) investigation for attorney for defendant of failure of down-hole tool.

Benson vs. Bell Textron (J30311) investigation for attorney for plaintiff of spherical bearing failure.

Mildred Simmons vs. Oklahoma City Airport Trust Authority and Herman Miller, Inc. (J30329) investigation for attorney for plaintiff of chair bracket failure.

Consultant to Moran Energy Corp. (J30335) analysis of failed 6¼ inch OD drill collar cracked in elevator recess area.

Investigation for Mitsubishi attorney for defendant (J30336) of in-flight breakup of MU-2 during snow storm.

King vs. Arkla (J30401) investigation for attorney for plaintiff of explosion from gas leakage from gas transmission pipeline system.

C's Mobile Home vs. Gehring Ind. & Riblet Mfg. (J30501) investigation for attorney for plaintiff of fracture of welded mobile home frame.

Bender vs. Swineys (J30507) investigation for defendant of pulley failure which caused work table to drop.

Richard Hall vs. Ashland Oil Co. (J30516) investigation for attorney for defendant of failure of pipeline used to transmit chlorine gas.

Investigation for Insurer of Brentwood Forrest Apts. (J30517) of flexible gas line failure and its relationship to apartment fire.

James Lickenbrock d/b/a All Steel Mfg. Co. (J30522) investigation for attorney for defendant of trailer lug bolt failure which damaged classic antique car.

Investigation for Grace Petroleum (JP30614) evaluation of failed 1¼ inch OD drill pipe.

Investigation of 1978 Freightliner lug bolt failure (JP30646) for insurance carrier.

State of Idaho Department of Transportation Investigation (J30716) of remanufactured A-588 bridge I-beams.

Investigation Owner's insurer (J30813) of fire damage on a gooseneck trailer.

Denny vs. City of Pryor Creek Municipal Utility Dept. (J30820) investigation for attorney for defendant of metal joint in gas pipe explosion.

Moran Energy Corp. (J30833) evaluation of H₂S damage to drilling rig #68.

Pride Oil Well Service Co. (J30834) evaluation of rig hydraulic cylinder failure.

Hurst Pipe Sale, Inc. (J30835) investigation of API conformance of 8-5/8 inch K-grade casing.

Investigation for U.S. Dept. of Transportation, National Transportation Safety Board (J30843) of breakup of S.S. MARINE ELECTRIC.

Texaco vs. Cudd High Pressure (J30909) investigation for attorney for defendant of explosion of blowout preventer.

Investigation for insurer of rig owner (J30919) of wire line failure in Gillette, WY.

Saner & Staffs vs. Dressers Industries, Bankhead, Inc., Aztec Specialty Co., and Zip Tool (J30950) investigation for attorneys for plaintiff of welding defect and effect on rig collapse.

Investigation (J30952) for attorney for defendant of flexible gas line failure and its relationship to fire causation.

American Enterprises vs. White Motor & General Motors Corp. (J31001) investigation for attorney for plaintiff of fire damage to garbage truck starter solenoid.

Investigation (J31004) for attorney for defendant of hole in truck brake hydraulic line.

Lubbock City/County Health Department (J31024) investigation of water heater/boiler explosion.

Fairchild Industries, Inc. (J31038) investigation for attorney for defendant of in-flight fire on Air Canada DC-9 airplane.

Investigation (J31042) for attorney for plaintiff of left rear wheel loss from 1983 F-350 Crew 4-Door truck and horse trailer.

Welbros Drilling Co. vs. Seville-Grident Corp. (J31102) investigation for attorney for plaintiff of failure of X-Hole 6 inch drill collar.

Investigation (J31113) for committee for plaintiff of metallurgical evidence involved in I-95 Mianus River bridge collapse.

Report to Insurer of Leon Hixon, Okie Foundation & Drilling Co. (J31148) failure effect on foundation drilling truck stability.

Fair Oil Co. (J31216) investigation of 2-3/8 inch collapsed tubing from HS Davenport #1 well.

Suit's Drilling Co. (J31237) investigation of failure of steel cast pulsation dampeners.

Sharp vs. Dayton Hudson and Huffy Corp. (J31238) investigation for attorney for plaintiff of handlebar failure on a motor-cross bicycle.

Kirksey vs. D.C. Well Service & Texaco, Inc. (J40116) investigation for attorney for defendant of failures of anchor l-bolts and turn-over of work-over well service unit.

Santa Fe vs. Butler Mfg. and Ohalaran Oil (J40158) investigation for attorney for defendant of tank explosion.

Kay vs. Quick Sharp Inc. (J40321) investigation for attorney for plaintiff of ceramic knife sharpener failure.

Investigation for Truck Owner (J40340) of steering column bracket failure and its relation to an accident.

Investigation for Insurer of Coal Company Scraper (J40410) of fire damage to a scraper/tractor frame.

Brackett vs. Ryder Truck Rental, Inc. (J40529) investigation for attorney for defendant of disengagement of a wheel from tractor-trailer.

Vosler vs. Leede Oil (J40543) investigation for attorney for defendant of failure of chicksan line.

Pride Oil Well Service vs. Cooper Mfg. (J40616) investigation for attorney for plaintiff of defects in structural members of well servicing rigs.

Oxley Petroleum vs. Voest-Alpine (J40629) investigation for attorney for plaintiff of defects in drill pipe.

Kincade vs. Brown Tool & Supply (J40633) investigation for attorney for defendant of fatigue failure of a drill collar.

Oklahoma City Municipal Authority vs. GHA Lock Joint (J40659) investigation for plaintiff of failure of spiral wire reinforced concrete water pipeline.

Investigation for insurer of Walls Bargain Center (J40908) of a roof collapse in Midwest City, OK.

Hutchinson vs. Rockwell International (J41025) investigation for attorney for plaintiff of flying fragment from truck axle.

Investigation for Insurer of Owner of Aircraft (J41035) of aircraft engine crankshaft failure.

Carter vs. Harnischfiger (J41073) investigation for attorney for defendant of failure of attachment bolts in overhead crane.

Kennecott Metals vs. Teton Exploration & Drilling (J41127) investigation for attorney for defendant of welding defects in large hole mine shaft.

Investigation (J41212) for attorney for plaintiff of wire rope failure.

Tenneco vs. Patterson (J41216) investigation for attorney for defendant of fatigue failure in offshore drilling string.

Kerr Glass Co. vs. Big Three (J7D1007) investigation of failure of acetylene generator gasket which resulted in release of acetylene and subsequent explosion.

Oklahoma Tank Trucks vs. Walter Conner (JAC060) investigation for attorney for defendant of explosion of hot oil unit.

Wallace vs. Briggs & Stratton (JAC200) investigation for attorney for defendant of aluminum flywheel housing failure.

Nineteenth Seed (JAD090) investigation for attorney for defendant of failure of a dump truck leaf spring.

Higgins vs. Woodings-Verona Tool Works (JAD120) investigation for attorney for defendant of a chip flying from striking tool.

Cash vs. Litton Ind. (JAD140) investigation for attorney for plaintiff of chip flying from hammer.

Moffat vs. Kelsey Hays (JAD250) investigation for attorney for defendant of wheel studs failure.

Investigation for Oil Company (JAD420) of failure of 3½ inch, 15.8# internally coated tubing.

Investigation (JAD540) for attorney for defendant of power sander failure.

Investigation for Oil Company (JAD570) of circumferential cracking in P-110, 38# casing.

Investigation for Aircraft Manufacturer (JAE180) of failure of landing gear outer body.

Investigation for Eby Construction, Wichita, KS (JAG090) of alleged defective welding in water pipeline.

Washut vs. Cudd Pressure (JAG190) investigation for attorney for defendant of well explosion.

Union Oil vs. Patterson (JAG240) investigation for attorney for defendant of failure of pup joint.

Green vs. Sears and Fisher Heating (JAG530) investigation for attorney for defendant of alleged faulty furnace installation.

Overton Construction (JAH090) investigation of I-beam discontinuities.

Ford vs. Cabot Corp. (JAH130) investigation for attorney for defendant of failure of casing head.

Prufrock vs. USAIG (JAH270) investigation for attorney for plaintiff of premature failure of aircraft engine.

Clements vs. Lockwood Corp. (JAI440) investigation for attorney for plaintiff of electrocution from irrigation system.

Investigation for Insurer (JAJ020) of explosion at Rollingwood Elementary School.

Heald vs. M&R Industrial Coatings (JAJ080) investigation for attorney for defendant of failure of wire rope.

Bates vs. Ridge Tool Co. (JAJ150) investigation for attorney for plaintiff of design of pipe threading device.

Wampler vs. Radiator Specialty Co. (JAJ540) investigation for attorney for defendant of design and material in automobile radiator.

Investigation for Oil Company (JAK100) of 7-5/8, 33.7#, P-110 casing failure.

Explosion Damage at Calvary Tabernacle Church of God, Checotah, OK (JAK230) investigation of building damage from bomb explosion on nearby I-40 Highway.

Smith vs. General Electric (JAK250) investigation for attorney for defendant of arcing in fuse box explosion in plaintiff's face.

Investigation for Insurer (JAK370) of failure of gate valve in Wilson Public School.

Consultant to Manufacturer (JAL480) concerning failure of tail pin in oil well pump.

Mathews vs. Cudd Pressure (JBA020) investigation for attorney for defendant of failure of oil well lubricator.

Investigation for Oil Company (JBA100) of drill collar cracking.

Ferguson vs. Padre Tubular Inc. (JBA180) investigation for attorney for defendant of failure of oil well tubular goods.

Freezer Service vs. U.S. Supply (JBA580) investigation for attorney for defendant of explosion in ammonia freezer plant.

Ruiz vs. Rochester Corp. (JBA590) investigation for attorney for defendant of failure of wire rope.

Sledge Welding vs. General Processing (JBA600) investigation for attorney for defendant of acetylene cylinder fire.

Potlatch Corp. vs. Sirrine Services (JBA610) investigation for attorney for defendant of explosion in black liquor plant.

Landrum vs. Acadian (JBB110) investigation for attorney for plaintiff of failure of flexible gas line.

Keith vs. General Motors (JBB150) investigation for attorney for plaintiff of automobile axle failure.

Robinchax vs. Georgia Boy Mfg. (JBB200) investigation for attorney for defendant of explosion of truck fuel tank support strap.

Sunbelt vs. Blue Quail Oil & Gas (JBB230) investigation for attorney for defendant of blowout preventer failure.

Bludgett vs. APAC Caroline Inc. (JBB340) investigation for attorney for plaintiff of failure of automobile axle.

Lester Carolyn vs. Sears Roebuck (JBB410) investigation for attorney for plaintiff of manufacturing defect in kerosene heater.

Investigation for Manufacturer (JBB570) of quality of welds produced in presence of magnetic field.

Spiel Gut Toy (JBC070) investigation of toy that severed the tip of child's finger.

Day vs. OG&E and McCoy Tree Surgery (JBC280) investigation for attorney for defendant of tree limb which fell on electrical line igniting wooden pole.

Ruiz vs. City of Anaheim (JBD140) investigation for defendant of window washer's support line failure.

Blood vs. Treanor (JBE090) investigation for attorney for defendant of safety screen failure.

Investigation for Owner (JBE150) of failure of truck steering gear.

Black vs. Cabot Petroleum (JBE300) investigation for attorney for defendant of an oil well casing failure.

Investigation for Texaco Oil & Gas (JBE310) failure of hammer union at Will Rogers Airport.

Royal Swedish Tanning Salon Wiring Exam (JBF150) investigation of building wiring and tanning beds for fault.

State Farm Insurance vs. Fleetwood Motor Homes (JBF200) investigation for attorney for plaintiff of failure of flexible gas line.

James Wainwright vs. Royal Ins. Co. of Am. (JBF210) investigation for attorney for plaintiff of relief valve.

McGiel vs. Skyhook Inc. (JBG200) investigation for attorney for defendant of failure of cherry-picker lifting device.

Hatto vs. NW Central Pipeline (JBG370) investigation for attorney for defendant of front-end loader penetration of high pressure gas transmission line which resulted in explosion/fire.

ATV Stability Evaluation (JBG380) investigation for attorney for plaintiff of Honda ATV rollover.

City of Mont Belvieu vs. Tenneco (JBG430) investigation for attorney for plaintiff of corrosion failure of casing in LPG salt dome storage system.

Kittrell vs. Aerospacial Helicopter Inc. (JBH120) investigation for attorney for plaintiff of failure of helicopter transmission.

Investigation for Aircraft Manufacturer (JBH220) of AQM forward tank dome failure.

Frigon vs. Cessna (JBH300) investigation for attorney for plaintiff of crankshaft failure.

Johnson vs. U-Haul (JBI190) investigation for attorney for defendant of failure of truck brake line.

Examination of Damage to Top of Water Tower (JBI280) investigation of lightning and arcing damage to water tower.

Terry Tippet vs. CMI and John Armstrong (JBI330) investigation of failure of pressure relief valve which pumped hot liquid asphalt.

Vandall vs. Prine Petrol Products (JBI400) investigation of truck fuel tank explosion.

Investigation (JBJ040) for attorney for plaintiff of Cessna 421-66PC aircraft landing gear failure.

Wienecke vs. Synthes (JBJ060) investigation for attorney for plaintiff of failure of femur nail.

Investigation for Insurer (JBJ110) of weld failure in hot oil pumper unit and subsequent fire and explosion.

Morrison vs. Overhead Door (JBK170) investigation for attorney for defendant of overhead door that fell resulting in fatality.

Fierro vs. Caterpillar Tractor (JBL060) investigation of engine failure of Caterpillar tractor.

Tate vs. Auto Convoy (JBL300) investigation for attorney for defendant of accident involving auto transport carrier.

Moundsview vs. Williams Pipeline (JCB400) investigation for attorney for defendant of pipe rupture and investigation of corrosion and manufacturing problems.

Investigation for Insurer of contractor (JCB470) of collapse of Moore Community Center roof.

Cable Hoists of Dam Gates (JCC200) investigation for U.S. Corp. of Engineers of uneven stressing of cables used for lifting dam gates.

Reeves vs. Charles Bryant Jr. d/b/a Charles Electric, Nutri Envelopes Inc. and Shultz Cattle Co., Inc. (JCC230) investigation for attorney for defendant of grain auger accident.

Estate of Spicer vs. Nu-way Mobile Homes, Virgin Lumber Co. and Rheem Mfg. (JCC270) investigation for attorney for defendant of water heater which caused mobile home fire.

Cooper Manufacturing vs. B&W and U.S. Steel (JCD200) investigation for attorney for plaintiff of defective steel structure in oil well servicing rigs.

Investigation for Insurer (JCD330) of failure of Bronco automobile axle.

Kerr McGee Waste Containers (JCD390) investigation to evaluate material substitution for nuclear waste containment vessels.

Investigation for Aircraft manufacturer (JCE210) of repeated failures of landing gear.

Cooper vs. General Motors (JCE220) investigation for attorney for plaintiff of sharpness of automotive stamping.

General Can vs. United ElChem (JCF200) investigation for attorney for defendant of failure of series of cans.

Harmon vs. Container Products (JCG070) investigation for attorney for defendant of weld failure of stainless steel drum containing nitric acid.

Stephens vs. Ralston Purina (JCG160) investigation for attorney for plaintiff of failure of pulley system in grain elevator.

Harrison vs. Hi-Lift Equipment Rental (JCG380) investigation for attorney for defendant of failure of welded scaffolding.

Investigation for Insurer of Transport Company (JCH040) of failure of truck wheel studs.

Cross vs. Grace Drilling (JCH160) investigation for attorney for defendant of failure of chicksan line.

Cudd Pressure Control vs. Thibodeaux (JCI300) investigation for attorney for plaintiff of failure of threaded elbow.

Wendt vs. Coleman Co. (JCK160) investigation for attorney for defendant of explosion involving propane camping stove.

Trunkline LNG vs. Trane Co. (JCL110) investigation for attorney for plaintiff of stainless steel tubing.

Mesche vs. Duane's Flying Service (JDA170) investigation for attorney for defendant of failure of aircraft engine cylinder.

Neilson vs. Blue Diamond (JDA280) failure of attorney for defendant of collapse of flatbed tractor-trailer jack.

Keeton vs. Continental Teledyne (01F80051) investigation for attorney for plaintiff of failure of aircraft engine crankshaft.

ANR Pipeline vs. Okemah Construction (JDA410) investigation for insurer of defendant of physical damage to pipeline.

Hudson vs. Albert's Plating (JDB804) investigation for attorney for defendant of alleged defect during plating of chair hardware.

Halliburton vs. Texas Steel (JDC805) investigation for attorney for plaintiff of casting defects.

Thanh vs. Tuthill (JDC806) investigation for attorney for defendant of failure of high-pressure fitting.

Wommack vs. Batesville Casket (JDD807) investigation for attorney for defendant of separation of trailer from tractor-trailer.

Diamond vs. Mitsubishi Aircraft (JDE808) investigation for attorney for defendant concerning abusive utilization of jet aircraft which caused an aircraft crash.

Evaluation of a slow speed shaft failure (JDE809) for the manufacturer of oil well pumps.

Liftrick vs. Otis Courtwright (JDE811) investigation for attorney for defendant of failure of flexible gas line.

Richardson vs. Ingram (JDE812) investigation for attorney for defendant of wire rope failure.

Bennett vs. City of Stillwater (JDE814) investigation for attorney for defendant of emergency flasher light bulb filament.

N.L. Industries vs. Cimarron Exploration (JDE815) investigation for attorney for plaintiff of fishing tool failure.

Cannon vs. Southern Supply (JDG818) investigation for attorney for defendant of explosion of air tank.

Investigation for Lincoln Petroleum Co. (JDG819) of casing failure.

Adams vs. Big Three Industries (JDH820) investigation for attorney for defendant of failure of oxygen cylinder valve.

Investigation for U.S. Army Corp. of Engineers (88I22I) of failure and testing of welded stainless steel pipeline.

Report to Exxon Corp. (JDK823) of explosion and fire in tertiary oil recovery operation.

Ward vs. U.S. Forgecraft (JDL827) investigation for attorney for defendant of engagement of lanyard safety hook.

Hales vs. Chromcraft (JDL828) investigation for attorney for defendant of failure of office chair.

Heinsch vs. Whipples and Eaton Corp. (JDL829) investigation for attorney for defendant of failure of hot tub heater switch.

Report to Bud Hale & Co. (JDL831) of tire/rim failure on Budget rental automobile.

Neil vs. Teledyne (JEA010) investigation for attorney for defendant of failure of bolts on large capstan.

Thompson vs. Federal Pacific Electric (JEA020) investigation for attorney for defendant of failure of electrical switch and fire.

Cornett vs. Hertz-Penske Truck Leasing (JEA030) investigation for attorney for defendant of re-welding of truck step bracket.

Big Three vs. Kruger (JEA040) investigation for attorney for plaintiff of fire in oxygen compressor.

Stogsdill vs. Suzuki and Reynolds (JEA050) investigation for attorney for plaintiff of failure of bolt in four wheel ATV.

Chapman vs. Sears (JEA060) investigation for attorney for plaintiff of weld failure of chair.

Prochnow vs. Bell Helicopter (JEA070) investigation for attorney for plaintiff of failure of tail structure member.

Allied Millwrights/Hereford, TX (JEC100F) alleged welding in grain silo resulted in explosion.

Foust vs. Keller and Ace Hardware (JED120) investigation for attorney for plaintiff of failure of aluminum extension ladder.

55 Well Service vs. Halliburton (JED130) investigation for attorney for plaintiff of collapse of welded work over rig.

White vs. Makita (JEE140) investigation for attorney for plaintiff of failure of table saw.

Investigation and Report (JEE150) for attorney for plaintiff of failure of van A-frame member.

Investigation (JEF160) for attorney for plaintiff of failure of hip joint.

Hebert/Billoit vs. Chevron and U.S. Cylinder (JEF170) investigation for attorney for defendant of explosion of acetylene cylinder.

Morrow vs. Walker (JEF180) report to representative of plaintiff of failure of pneumatic floor jack.

Ca-Tex vs. U.S. Steel (JEG190) investigation for attorney for defendant of failure of 3 1/2 inch X-95 drill pipe.

Hammons vs. Lemco (JEH200) investigation for attorney for defendant of failure of telephone line stringing tool.

Dear and Smith vs. Coyne Cylinder (JEI220) investigation for attorney for plaintiff of explosion of acetylene cylinder.

Investigation and Report (JEI230) to insurer of well servicing rig of wire rope failure.

Investigation and Report (JEI240) to attorney for insurer of failure of water pump casing.

Davee vs. Frontier (JEI250) investigation for attorney for plaintiff of failure of welded crane boom.

Carlton Heights Apartment Window (JEJ280) examination of tool marks on window frame of apartment where alleged break-in/rape occurred.

Crozier vs. Hedgecock (JEJ290) investigation for attorney for plaintiff of failure of aluminum ladder.

DeWare vs. International Harvester (JEJ300) investigation for attorney for plaintiff of truck steering failure.

Cameron Iron Works vs. Quality Oilfield Products (JEJ310) investigation for attorney for defendant of alleged patent infringement.

Investigation and Report (JEK320) to Kerr McGee Corporation of failure of tank car valve in loading/unloading accident.

Bruner vs. Kearney (JEK330) investigation for attorney for plaintiff of failure of high voltage electrical/mechanical connector.

Investigation and Report (JEK340) to Northbrook Insurance Co. of failure of water pump impeller pulley.

Gary vs. McKesson (JEK350) investigation for attorney for defendant of failure of medical walker.

K.O. Steel Casting (JEK360) investigation and report to attorney for defendant of hammer union failure.

Argello vs. Richard Walker Medical (JEL370) investigation for attorney for defendant of failure of pituitary rongeur.

Instrument Specialties Co. (JEL380) investigation and report of instrument springs.

Frances Dean vs. Big Three (JFA020) investigation for attorney for defendant of child fatality from breathing compressed helium.

Investigation (JFA030) for attorney for plaintiff of failure of welded boat trailer tongue.

Touchette vs. Chevron & Tricel Environmental (JFA040) investigation for attorney for defendant.

Archer Daniels vs. TGS Construction (JFA050) investigation for attorney for defendant of collapse of grain storage facility.

Jedele vs. Chrysler (JFB060) investigation for attorney for plaintiff of failure of seat back tilt mechanism.

Santos vs. Schwing (JFB070) investigation for attorney for defendant of drawing translation (German to English) weld quality/adequacy.

Clearwater Constructors vs. Central Texas Equipment (JFC080) investigation for attorney for defendant of weld failures.

Madison Farms Elevator vs. SBC Construction (JFD090) investigation for attorney for defendant of grain elevator explosion.

Kerr Glass vs. Big Three (JFD100) investigation for attorney for defendant of acetylene plant explosion.

Mitchell vs. Caterpillar (JEF110) investigation for attorney for defendant of failure of fasteners on bulldozer seat.

Frazier vs. Bender (JFF120) investigation for attorney for defendant of failure and design of load binder strapping handle.

Investigation for Bud Hale & Co. (JFH140) of protective devices on plastic molding machine.

VE Corp vs. Allied Millwright (JFH150) investigation for attorney for defendant of effect of welding on heat treated bracket.

Stanley vs. Glad, Inc. (JFI160) investigation for attorney for plaintiff of failure of overhead welded crane equipment.

VanArsdall vs. AJC, Inc. (JFI180) investigation for attorney for defendant of spalling from roofer's hatchet.

Steven K. Martin vs. Payless Cashways/Krause (JFJ190) investigation for attorney for defendant of collapse of articulating ladder.

Britt vs. S.E. Air Gas (JFJ200) investigation for defendant of fire/explosion sequence and integrity of fusible plug.

Moore vs. Quality (JFK210) investigation for attorney for plaintiff of failure of scaffold board elevating device.

Arco vs. N.L. Shaffer (JFK220) investigation for attorney for defendant of explosion of subsea valve in loss of offshore oil rig.

Hamilton vs. Hon Industries (JFK230) investigation for attorney for defendant of failure of weld on office chair.

Eby Construction vs. Reddy Buffalo Pump (JGA020) investigation for attorney for plaintiff of deformation in pump shaft.

Huerta vs. Huber (JGA030) investigation for attorney for defendant of failure of closure on sand blasting unit sand pot.

Midland Water Treatment Plant (JGA040) investigation of corrosion from inadequate undercoating/painting.

Jet East Inc. (JGA050) investigation of failure of MU-2 aircraft nose gear.

Cabrera vs. Clyde Construction (JGB060) investigation for attorney for defendant of failure of weld on construction equipment.

Williams vs. MP&L (JGB070) investigation for attorney for defendant for proof of installation of nut during construction of radio tower.

Warner vs. Forum Bowl (JGB080) investigation for insurer of brazing failure in chair leg.

Johnson vs. Lone Star Gas (JGB090) investigation for attorney for plaintiff of coupling pipe corrosion and subsequent house explosion.

Young Drilling vs. Dana Corp. (JGB100) investigation for attorney for defendant of the collapse of drilling rig.

Bill's Auto Parts Loss (JGE110) investigation for attorney for defendant of alleged corrosion resulting from water damage.

Atlas Lumber vs. SPS (JGE120) testimony for attorney for defendant concerning metallurgical evidence contained in fire melted copper wire.

Graham vs. COBE Labs (JGF130) investigation for attorney for defendant of failure of peritoneal catheter.

Fisher Controls vs. Kanebridge Corp./Bolt & Nut (JGF140) evaluation for attorney of defendant of fastener for hydrogen embrittlement.

Harris vs. Wheels in Motion (JGG150) investigation for attorney for defendant of proper attachment of bicycle wheel to the bicycle frame.

West Texas Miracle Ear vs. Aaron Rents (JGG160) investigation for attorney for defendant of failure of re-welded chair.

Archer vs. Big Three/Ransom Tempil (JGG170) investigation for attorney for defendant of failure of welding head manipulator.

Gilbreath vs. Colonial Co., BMT and Mr. Renter (JGG180) investigation of explosion of wallpaper steamer.

Crane/Power Line Investigation (JGG190) investigation of electrical arcing of crane boom with electrical conductor.

Barnes vs. Harnischfeger (JGG200) investigation for attorney for plaintiff of failure of jib fixture.

NCNB vs. Dexter Water Mgt/Mogul (JGH210) investigation for attorney for defendant of failure of copper tubing in building cooling system.

Smith vs. Bradford Mowing (JGH220) investigation for attorney for defendant of failure of roadside mower blade.

Layne vs. Bee Line (JGH230) investigation for attorney for defendant of failure of shaft in truck wheel alignment head.

Payton Machine vs. Coastal Chemical Co. (JGH240) investigation for attorney for defendant of contamination from blowing muriatic acid.

Hernandez vs. John Deere (JGI250) investigation for attorney for plaintiff of failure of open-end wrench.

Bill Powell Die Chip Investigation (JGJ270) investigation for attorney for plaintiff of chipping from machine stamping die.

Carlton Heights Apartment Window (JGJ280) investigation for attorney for defendant of metallurgical evidence from a break-in and rape.

Aero Oil vs. Explorec Energy (JGK290) investigation for attorney for defendant of alleged defects in oil well casing.

San Migual vs. TX Highway Dept. (JGK300) investigation for Texas Attorney General's office of overpass/guardrail accident.

Robert Almand vs. South Side Auto Parts (JGL310) investigation for attorney for plaintiff of failure of high pressure hydraulic hose.

Resource Trailer vs. Fisher (JGL320) investigation for defendant of effect of cargo on corrosion in truck trailers.

Harper vs. Hon Industries (JHA010) investigation for attorney for defendant of failure of office chair.

Anderson Tech. vs. Great SW Marketing (JHA020) investigation for attorney for defendant of failure of concrete pre-tensioning device.

Wheeler Energy vs. Cap Rock Pipe (JHA030) investigation for attorney for plaintiff of failure of oil well tubing couplings.

Pearson vs. SPS (JHB040) investigation for attorney for defendant of arcing and electrocution upon contact of pole and 7400 volt electrical line.

Casebolt vs. Smith (JHC050) investigation of boating accident with question regarding the angle of attack of two boats in a nighttime boating accident.

Frost vs. Caterpillar (JHC060) investigation for attorney for defendant of failure of welds in triple high warehouse fork lift.

Telelect vs. Schwing America (JHC070) investigation for attorney for plaintiff of adequacy of weld design.

U.S. vs. Zachry Construction (JHC080) investigation for attorney for plaintiff of welding of stainless steel pipeline in jet fuel facility.

Casey vs. Madison Mill Sledge (JHC090) investigation for attorney for defendant of chipping from sledge hammer.

Orville Cumiford vs. GM (JHE100) investigation for attorney for plaintiff of failure of automobile axle.

Thomas vs. Arkansas Western Gas (JHE120) investigation for attorney for defendant of failure of gas pipeline.

Henderson vs. Firestone/Bridgestone (JHE130) investigation for attorney for plaintiff of failure of truck tire split rim.

Jackson vs. AISD and General Motors (JHE140) investigation for attorney for defendant of failure of leaf springs on school bus and disengagement of rear wheels and axle.

Beardsley vs. Rockwell Int. (JHF150) investigation for attorney for plaintiff of chipping from truck axle.

Fant vs. Hobbs Equipment (JHF160) investigation for attorney for defendant of failure of welded hydraulic cylinder on cherry picker.

Garcia vs. Austin Bridge and Rickman Screw Anchor Co. (JHF170) investigation of failure during lift at construction site of bolts securing crane mast to crane transporter.

Blast Door Hanger Shaft Failure (JHG180) investigation for U.S. Army Corps of Engineers of failure of welded hanger door support.

LeMoine vs. Bending Shoe Man (JHI200) investigation for attorney for plaintiff of failure of aluminum tubing bender.

Martinez vs. Bailey & Mayhew (JHJ210) investigation for attorney for plaintiff of chipping of hand tool.

Galvin vs. V. Waldon (JHJ220) investigation for attorney for plaintiff of rusting and failure of truck trailer.

Dansby vs. Barret, Inc. (JHJ230) investigation for attorney for defendant of explosion of oil storage tank.

Patterson vs. Maintain, Inc. (JHJ240) investigation for attorney for defendant of failure of welded oilfield truck trailer hitch.

Sandusky vs. Caterpillar (JHK250) investigation for attorney for defendant of failure of wire rope on pipe layer.

Cokinos vs. L.B. Foster (JHK260) investigation of pipeline failure.

McIntyre vs. SPS (JHK270) investigation for attorney for defendant of wear of electric wiring.

Weld Failure/Compressor Inlet (JHK280) report to plaintiff's insurer of failure of jet engine compressor inlet.

Wittenburg vs. SPS (JHL300) investigation for attorney for defendant of failure of electrical line/wire leading into residence.

Stephenson/Taylor Estate vs. RHS (JHL320) investigation for attorney for defendant of rig failure of oil field hydraulic pulling jack.

TCO vs. Rockwell International (JHL330) investigation for attorney for plaintiff of in-flight wing separation from Gulfstream aircraft.

Oxley vs. Picoma Industries (JIA010) investigation for attorney for defendant of failure of oil field casing couplings.

Ragsdale vs. S.W. Research (JIA020) investigation for attorney for defendant of failure of welded trailer tongue.

Enloe Aluminum Canopy Failure (JIB030) report to defendant's insurer of failure of aluminum canopy.

Bryant vs. Rockwell (JIC040) investigation for attorney for plaintiff of chipping from truck axle.

Fuentes vs. Dana Corp. (JID050) investigation for attorney for defendant of collapse of repaired drilling rig.

Quaker Oates vs. Engineers (JID060) investigation for attorney for defendant of failure of valve.

Olson vs. Chance (JID070) investigation for attorney for defendant of failure of wire rope on carnival ride.

Aston vs. SPS (JID080) investigation for attorney for defendant of range fire due to arcing from high voltage electric line.

Beavers vs. Sisson (JID090) investigation for attorney for defendant of failure of gas line valve and propane/butane explosion/fire.

Dykes vs. GESCO (JIE100) investigation for attorney for defendant of failure of automobile generator.

Nichols & Stanley vs. Georgia Pacific (JIF130) investigation for attorney for plaintiff of corrosion and failure of welded overhead walkway.

Highway Mower Debris (JIG150) report to attorney for insured of evidence and debris evaluation.

Big Three CO₂ Rupture (JIH160) investigation of rupture of a CO₂ cylinder.

Hutchison vs. Dana (JIH170) investigation for attorney for defendant of drilling rig collapse.

Mapco vs. Flint (JIH180) investigation for attorney for defendant of failure of welded ammonia pipeline.

Hercus vs. Peterson (JIH190) investigation for attorney for defendant of failure of vice grip pliers.

-- **vs. American Tool** (JII190) investigation of alleged tool failure that dropped I- beam on plaintiff.

Burkett vs. Custom Accessories (JIJ200) investigation for attorney for plaintiff of failure of load binding tie down.

Gardner vs. Goodyear (JIJ210) investigation for attorney for plaintiff of vehicle falling from elevated hydraulic automotive rack.

Slough vs. Eby Construction (JJJ211) investigation for attorney for defendant of arcing and electrical contact of crane and high-voltage electrical line.

Ellsworth Motor Freight Hopper (JIJ230) investigation for insurer of truck line of failure of aluminum cast hopper lids on truck.

Tulsa School Board Goal Failure (JIJ240) investigation for attorney for school board of corrosion and adequacy of welded soccer goal.

Central & Southwest vs. Poz Lok (JIK250) investigation of failure of copper tubing/fittings in fire sprinkler system.

Horner Food vs. AAA Refrigeration (JIK260) investigation for attorney for defendant of corrosion due to placement of refrigerant line.

Cline vs. King Machinery (JIK270) investigation for attorney for defendant of failure of air driven pneumatic wrench.

Hoyle vs. Black & Decker (JIL280) investigation for attorney for defendant of arcing and failure of switch in electric hand tool/wrench.

Williamson vs. Cannondale Corp. (JJA010) investigation for attorney for defendant of weld failure on mountain bicycle.

Beamer vs. Versa (JJA020) investigation for attorney for defendant of failure of articulating ladder.

Whitehead School District Chain Failure (JJC030) investigation for insurer of school district of chain failure on school yard swing.

Beamer vs. Wiscraft (JJC040) investigation for attorney for defendant of failure of articulating ladder.

Harrison vs. Chance (JJC050) investigation for attorney for defendant of failure of come-along aluminum casting.

Oxygen Pipeline/Valve Explosion (JJD070) investigation of explosion of oxygen from improperly installed oxygen valve.

U.S. Secretary of Labor vs. Murphy Enterprises (JJD080) investigation for plaintiff of wire rope failure on carnival ride.

ReCon Construction Trailer Separation (JJG090) investigation for insurer of trailer vehicle involved in welded trailer separation.

Arnold vs. Paccar/Kenworth (JJG100) investigation for attorney for plaintiff of truck muffler shield.

Cook vs. Lindberg Heat Treating (JJG110) investigation for attorney for defendant of heat treatment of a tree spike.

Lopez vs. Gates (JJH120) investigation for attorney for plaintiff of failure of braided hydraulic hose.

Shelton & Henderson vs. Texas Utilities Electric Co., Inc. & Texas Utility Co. (JJI140) investigation for attorney for defendant of arcing and electrocution resulting from aluminum irrigation pipe contacting overhead electrical high-voltage line.

Viergge vs. Lone Star Steel (JJI150) consultant to defendant of corrosion of gas pipeline and subsequent explosion.

Parnell Dodge Caravan Rollover (JJJ160) investigation for attorney for plaintiff of rollover of Dodge Caravan and axle failure.

Max Chisolm vs. Marshall Logging, Inc. (JJJ170) investigation for attorney for defendant of diesel fuel tank explosion from welding on fuel tank.

Moore vs. Conoco (JJJ180) investigation for attorney for defendant of failure of gasoline pipeline.

Delacerda vs. McKissic-Crosby Group, Inc. (JJJ190) investigation for attorney for plaintiff of door on oil field drilling rig casting failure which resulted in head injury.

Fallwell vs. Norpan Corp. (JJJ200) investigation for attorney for defendant of failure of gasoline pipeline.

McGaugh vs. McBride (JJK210) investigation for insurer of owner of vehicle involved in failure of dump truck bed hydraulic cylinder bracket.

Morris vs. CMI Corp., Twin City Hose and Viking Pump (JJK220) investigation for attorneys for defendant of high temperature failure of flexible stainless steel asphalt transfer line.

Cline Truck Accident (JKJ230) consultant to attorney for the plaintiff regarding weld failure on brake pedal leading to automobile accident.

Pitco Frialators vs. Elmwood Sensors (JJK240) investigation for attorney for defendant of failure of electrical switch in deep fryer.

Powell & Sons Trucking Hook/Block Rebuild (JL250) investigation for insurer of shipping accident of a block and hook rebuild.

Bend vs. Mobile (JL260) investigation for attorney for defendant of oil/gas piping failure in gas processing plant.

White vs. WalMart (JL270) investigation for attorney of plaintiff of failure and chipping of head of carpenter's hammer.

Celsius vs. Atlas Tubular (JKA010) investigation for attorney for defendant of failure of casing in oil/gas well.

ALC Inc. Dump Truck Bed Failure (JKA020) investigation for company of weld failures in aluminum truck beds.

Bryant vs. Purvis Bearing Services (JKB030) investigation for attorney for defendant of failure of bearing in automated shelf-stocking equipment.

Arcadian vs. Schoeller Bleckmann (JKB040) investigation for attorneys of defendant of urea reaction explosion.

Mid-South Drilling of Jackson vs. Bowen Tools & Homco (JKB050) investigation for attorney for defendant of down-hole failure of drill collar after failure of drilling jar.

Stiles vs. Aluminum Service Corp. (JKC060) investigation for attorney for defendant of gaseous emission from aluminum foundry.

Wind Shear Radar Dish, Will Rogers Airport (JKC070) investigation for insurer of assembler of wind shear radar dish.

Neal vs. Moss Planting and Arkansas Power & Light (JKC080) investigation for attorney for defendant of contact between cotton module builder and electric line pole resulting in electrocution of farm worker.

1st Methodist vs. Whittaker d/b/a Quality Air (JKD090) investigation for attorney for defendant of furnace involved in fire.

Mitsubishi Accident (JKE100) investigation for attorney for defendant of fatigue failure of propeller hub on Mitsubishi aircraft.

Guardiola vs. Davis & Winchester (JKE110) investigation for attorney for defendant of explosion of hand gun.

Goff vs. Payless Cashways (JKF120) investigation for attorney for defendant of failure of pole barn nail during extraction.

Osborne vs. Ariens & Menco (JKF130) investigation for attorney for plaintiff of set spring failure on welded riding lawnmower sully.

Doyon Drilling Sling Failure (JKG140) investigation for company of failure of oil field tubular goods lifting sling.

Edwards vs. Cape Outfitters (JKH160) investigation for attorney for defendant of spontaneous discharge of an over/under shotgun.

Garcia vs. John Deere (JKH170) investigation for attorney for defendant of sheet metal pullout failure and pickup rigging of cotton picker.

Davis vs. Sloan (JKI180) investigation for attorney for defendant of piping failure resulting in propane fire/explosion.

Porter vs. Primeco & M.H.E.E.I. (JKI190) investigation for attorney for defendant of failure of welds in scissor jack man lift.

Perkins vs. Air Liquide (JKI200) investigation for attorney for defendant of explosion and fire in oxygen pumping station as the result of improper straining of welding debris from pipeline.

TMJ Device Failure (JKI210) investigation of failure of stainless steel jaw implant device used to reposition jaw.

McGee vs. Elmwood Sensors (JKJ220) investigation for attorney for defendant of failure of electrical switch in deep fryer resulting in fire.

Cline Truck Accident (JKJ230) investigation for attorney for defendant of chain and pole weld failure in truck/automobile accident.

Dallas Hermetic Air Conditioning Crank Shaft Failure (JKK240) investigation for air conditioner compressor rebuilders of fatigue failure of crankshaft.

Nowell vs. Ford (JKK250) investigation for attorney for plaintiff of weld failure on brake pedal leading to automobile accident.

Boxberger Knodt Rods (JKK260) investigation for attorney for plaintiff of failure of Knodt rod spinal implant failure.

Baugus vs. Bizmart (JKK270) investigation for attorney for plaintiff of defectively welded chair leg.

Rakes vs. Simon R.O. Corp. (JKK280) investigation for attorney for defendant of failure of weld on pole digger pedestal.

Meza vs. Dana/Wilson Wichita (JKL290) investigation for attorney for defendant of drilling rig collapse.

Eskite vs. Channel Home Centers (JKL300) investigation for attorney for defendant of articulating ladder failure.

Dykes vs. Jackson Gas & Oil (JIE100 and JMB040) investigation for attorney for defendant of failure of propane gas heater connection.

Botts vs. Alumax Aluminum (JLA010) investigation for attorney for defendant of aluminum corrosion from emission of gaseous smoke.

Fuentes & Seigiera vs. McGuire Industries (JLB020) investigation for attorney for defendant of failure of oil field equipment.

Daniel Irvin vs. Springfield, Inc. (JLB040) investigation for attorney for plaintiff of shotgun discharge.

Michael Langston vs. Phillips Petroleum (JLB050) investigation for attorney for defendant of failure of vehicle axle resulting in van rollover.

Air Liquide Pigtail Incident (JLB060) investigation of debris after oxygen incident in gas manifold at gas plant explosion.

Rim Ring Failure (JLB070) investigation for attorney for plaintiff of failure of rim of mounted tire which exploded.

Lankford vs. Torch Energy (JLC080) investigation for attorneys for plaintiff to determine cause of explosion of natural gas compressor engine.

Gilchrist vs. Fontaine (JLD090) investigation for attorney for plaintiff of alleged failure of ladder.

Davis Crane Failure/Joe Mangan Tree Service (JLD100) evaluation of crane collapse and outriggers boom which struck residence.

Dolese 805 Mixer Frame Weld Failure (JLD110) analysis of frame weld failure.

Sherry vs. Wellmark & Natco (JLD120) investigation for attorney for defendant of failure of fitting on oil field pressure vessel during hydro testing.

Boyles Galvanizing Co. vs. Protherm Engineering, Protherm, Inc. and Munich Welding, Inc. (JLE130) investigation for attorney for defendant of failure of zinc plating galvanizing kettle tank.

Hugh Porter vs. Majestic Co. and Eastbrook Builders (JLE140) investigation for attorney of defendant of metallurgical evidence in chimney fire.

Chair Failure (JLF170), investigation of failure of bowling alley chair at braze repair in chair leg.

Xylene Drum Explosion (JLH180) evaluation of explosion of 55-gallon drum containing residual xylene.

Miller vs. Mid-Continent Aircraft (JLH190) investigation for attorney for defendant of failure of left main gear on Cessna 421B aircraft upon landing.

Schrauth Ladder Failure (JLH200) investigation for attorney for plaintiff of failure of fire truck aerial extension ladder during training exercise.

What-a-Burger vs. Pitco (JLI210) investigation for attorney for defendant of fire which originated at deep-fry unit electrical switch.

Deere & Co. vs. Prince Manufacturing (JLI220) investigation for attorneys for plaintiff of failure of hydraulic cylinder.

IHP vs. AECC (JLI230) examination of corrosion of power plant piping for attorney for plaintiff.

Lockett Towed Vehicle Release (JLI240) investigation for attorney for plaintiff of failure of release of towed vehicle from tilt bed truck.

Estate of Blanc Cancio vs. Hyundai Motors (JLI250) investigation for attorney for plaintiff of collision involving Hyundai automobile.

Doyon Drilling Pipe Corrosion (JLJ260) evaluation of pitting corrosion on drill pipe in mud pit on north Slope.

Reaves vs. Deer Me Products (JLJ270) investigation of failure of tree step.

Carolyn Tigert vs. Osteomed (JLJ280) investigation for attorney for plaintiff of failed TMJ device.

Leg Implant Device Failure (JLK290) investigation for attorney for plaintiff of failure of stainless steel nail leg implant.

Maria Ovieda vs. Austin Coca-Cola Bottling Co., Inc. (JLK300) investigation for attorney for defendant of failure of sight glass in pressurized container.

David Lovvorn vs. Krauss Lighting & Maxim Lighting (JLK310) investigation for attorney for plaintiff of chain failure causing chandelier to fall.

City of Lubbock vs. Steam Specialties (JLL320) examination for attorney for defendant of failure of thrust plate/thrust bearing.

Ladder Inspection (JMA020) examination of failed ladder for attorney.

Fan Hanger Bracket Failure (JMA030) examination for the attorney for plaintiff of house fan bracket failure.

Sherri Evjen vs. Synthes (JMB030) investigation for attorney for plaintiff of fatigue failure of TMJ device.

Gerald Bohall vs. Steve Mahaffey Construction, Inc. and Archer Daniels Midland Co. (JMC050) investigation of corrosion failure of roofing in feed/grain processing plant which resulted in workman falling through corroded roof.

Kirby vs. Patterson Energy (JME060) investigation for attorney for defendant of oilfield drilling rig collapse.

Lawson Petroleum vs. Exxon Corp. (JME070) investigation for attorney for defendant of corrosion of casing strings in salt water.

Keller Step Ladder Failure (JME080) investigation for attorney for plaintiff of failure of aluminum stepladder supported on uneven sidewalk.

Intel vs. DKD Electrical Contractors (JME090) investigation for attorney for defendant of electric wire abrasion and arcing inside electrical conduit.

Deaf Smith Co. Grain Processor vs. Springer Electric Coop (JMF100) investigation for attorney for plaintiff of wire splice failure and high voltage fire.

Petra Chemical Co. Chlorine Spill (JMF110) evaluation of corrosion resulting from chlorine spill.

Mosley Well Service, Inc. vs. Armco, Inc. (JMG120) investigation of failure of drilling rig guy line anchor.

Natkin Cap Screw Failure (JMH130) investigation of failure of screws in evaporative cooler.

Tradler vs. Pengo, C&L Aluminum Foundry, Inc. (JMI140) investigation for attorney for defendant of failure of aluminum casting and insulator string.

Mosoyoni vs. U.S. Can (JMI150) investigation for attorney for plaintiff of aerosol can explosion.

Battery Hold Down Bracket (JMI160) investigation of failure of aluminum battery hold-down bracket which resulted in electrocution and fire.

Elias vs. Swanson Auto Repair (JMJ170) investigation for attorney for plaintiff of automobile frame straightening machine lift (jack) failure.

Hornsby vs. SPS (JMJ180) evaluation of role of electrical arcing in range fire.

Tolbert vs. SPS (JMJ190) investigation of failure of attachment line to house as result of wind-induced metal fatigue.

Brandon Gray vs. Affiliated Foods (JMK200) evaluation of conditions of head light-post accident for attorney for defendant.

McDiffet vs. McCollough (JMK220) evaluation of failure of step ladder.

AC/DC Partnership vs. Ohio Casualty Ins. (JML230) investigation for plaintiff of corrosion from chlorine spill and hydrochloric acid formation.

TU Electric vs. F&E Erection (JNA010) investigation for attorney for plaintiff of failure of dewatering bin.

Spencer vs. Selfix and Dynacast (JNB020) investigation for attorney for plaintiff of failure of swag hook which caused hammock to fall.

Louviere vs. Action, Inc., d/b/a Horse & Rider (JNC030) investigation of horse bit casting failure.

Donna Fletcher vs. Allsteel, Inc. (JNC040) investigation for attorney for defendant of failure of office chair.

Sage Signs vs. Amarillo Thermo King, Inc. (JNC050) investigation of wheel failure on truck.

Lopez vs. Wescon & Delwood Foods (JNC060) investigation for attorney for defendant of failure of tire rim on truck.

Kose vs. Cablevision (JNC070) investigation of dropping cablevision line on to roadway creating hazard for motorcycle operator.

Duncan Properties Tubing Corrosion (JNC080) investigation of down-hole corrosion failure of tubing in McMakin #1, Washita County, OK.

Blanton vs. Flintlock (JND100) investigation for attorney for plaintiff of candle-making ladder failure.

Cabrera Grinder Shaft Failure (JND120) examination of failed grinder shaft.

Lubbock Commercial Bldg. vs. Maxine's Accents, Inc. (JNE130) investigation for attorney for defendant of arcing failure of electrical appliance wire.

Honeycutt vs. Neighbors (JNE140) investigation for the attorney for plaintiff of failure of copper water pipe.

Vacuum System Acid Damage (JNE150) investigation for chip manufacturer of acid damage to commercial chip-making vacuum chambers.

KN Pipeline Rupture (JNE160) assessment of cause of pipeline failure.

Sandovall vs. Discount Tire Co. (JNE170) examination of truck wheel lug failure in wheel and tire accident.

Daryan vs. Rheem Mfg. (JNE180) investigation for insurer of leak of residential water heater plastic (polymer) valve.

Ice Group Addison vs. C.W. Davis Supply, Chill-Con Products, Ltd. (JNE190) investigation of corrosion failure of heat exchanger tubes.

Butler vs. Eastern Maine Medical Center (JNE200) analysis of fractured prosthesis for attorney for defendant.

Teague vs. Joint Medical Products (JNE210) evaluation of failed hip joint implant.

Wendell Farley vs. Akron Brass (JNF220) investigation for attorney for plaintiff of failure of fire hose adapter.

Josefina Vasquez vs. Austin Commercial, Inc. (JNH230) investigation for attorney for plaintiff of wire rope failure resulting in construction crane boom collapse.

Pautsky vs. Enserch Exploration (JNH240) investigation for attorney for defendant of rust buildup on valve body.

Aluminum Hub Towers East (JNH250) examination for consultant of cracking of aluminum fan hub.

Camilla Haynes vs. Culpepper Enterprises, Inc. (JNI270) investigation for attorney for defendant of failure of highway grass mower blade which resulted in fatality.

Water Sprinkler Pipe Leak (JNI290) investigation for attorney for defendant of water sprinkler piping failure resulting in damage to stored pecan crop.

Delta Dailyfoods Texas, Inc./Automated Ice, Inc. (JNJ300) investigation of fractured weld on evaporative cooler.

Perkins vs. Entergy Corp. (JNK310) investigation for attorney for defendant of failure and fire of hydrogen gas pipeline and valve assembly.

Bolt Failure Analysis (JNJ320) investigation of failure of aircraft bolt.

Castrellon vs. Villas at Turtle Creek (JNK330) investigation for attorney for plaintiff of failure of scaffolding support.

Estate of Allen vs. TCA Cable (JNK340) investigation of dislodged hardware in which logging truck load struck low cable and caused fatality.

Panhandle Trucking vs. Dave Roberts Leasing (JOA010) inspection for attorney for plaintiff of truck steering gear failure.

Richard A. McDonald vs. Oilfield Pro Log Services, Inc. (JOA020) evaluation for attorney for plaintiff of oil well metal and tool samples.

Wicker 1998 Western Star Fire (JOA030) investigation of burned tractor.

Stephens & Johnson Operating Co., Inc. vs. C&H Pipe Rental & Supply Co., Inc. (JOA040) investigation for attorney for plaintiff of failure of down-hole tubing during acidization of well resulting in question about tubing grade.

Gonzales vs. Rosa's Café (JOA050) investigation of explosion of cast aluminum pressure cooker.

Arto Saw Blade Tip Failure (JOB060) investigation for attorney for plaintiff of failure of brazed carbide tip on Credo 10" circular saw blade.

Joyce vs. Raleigh USA (JOC070) investigation for attorney for defendant of failure of welded bicycle frame tubing connection.

Tony Smoker Injury (JOC080) investigation for the attorney for plaintiff of failure of racking board component.

Wilkinsons vs. J.P. Ward (JOC090) investigation of a gas "T" joint.

Nelson vs. Synthes, Inc. (JOD100) investigation for attorney for plaintiff of failure of titanium spinal fusion plate.

Ava Greene Johnson vs. Shell Offshore (JOE110) investigation for attorney for plaintiff of failure of wire rope.

Mills vs. Sherwin Williams Co. (JOE120) investigation for attorney for defendant of failure of paint can.

Lindell vs. Giant Bicycle (JOE130) investigation for attorney for defendant of bicycle seat bolt failure.

Endsley vs. Commercial Door Co. of Dallas, Inc. (JOE140) investigation for attorney for plaintiff of failure of overhead door spring on overhead door at American Airlines at DFW Airport.

Bridger Oil vs. Boyd Well Service (JOE150) investigation for plaintiff of failure of oil well rod string.

Olympic Pipeline vs. IMCO (JOH160) investigation of gasoline pipeline explosion.

U.S. Department of Labor vs. Austin Commercial (JOJ170) continuation of Vasquez vs. Austin case (JNH230).

Campbell vs. Stanley Tools (JOJ180) investigation for defendant of chipping failure of hammer.

Fire Extinguisher Failure (JOJ190) investigation for plaintiff of fire extinguisher failure.

Stephanie Milan vs. Don DeCristo Concrete (JOJ200) investigation for attorney for defendant of failure of brace on slab section at building site.

Union Pacific Warika Derailment (JOK210) evaluation of metallurgical evidence resulting from train derailment.

Glascock vs. Pocahontas Ford & Mercury (JOK220) investigation for attorney for defendant of failure of auto wheel studs and loss of wheels.

Cameron vs. Harper Trucks Inc. and Wal-Mart Stores, Inc. d/b/a Sam's Club (JOK230) investigation of two-wheeled cart accident during inflation of tire.

Norbid Dickman vs. James Morris, Cooper Indus. (JOK240) investigation for attorney for plaintiff of fire caused by arcing in a light fixture and thermal protector.

Hernandez vs. Xcel Corp. and Panhandle Forklift (JOK250) investigation for attorney for defendant of battery lid hinge failure.

Howell vs. Culbertson Stowers, Inc. (JOL260) investigation for attorney for defendant of failure of weld on automobile axle housing.

Haynes & Giffin vs. Bush Hog (JOL270) investigation for attorney for plaintiff of failure of Bush Hog mower blade.

Genesis Crude Oil Pipeline Failure (JOL280) investigation of failure of crude oil pipeline.

Mansure vs. Hicks (JOL290) investigation for attorney of fire presumed to have electrical initiation.

U. S. Army Pine Bluff Arsenal Flange Failure (JPA010) investigation of failure of flange carrying white phosphorus.

Farrell Boating Accident (JPA020) investigation of boating accident which resulted in fatality.

Unique Functional Products Spring Failure (JPA030) evaluation of failure of brittle trailer spring.

Four Vehicle Accident/Trailer Wheel (JPA040) evaluation of tractor trailer wheel disengagement which resulted in four vehicle accident.

Crane Wire Rope Failure (JPA050) investigation of construction crane wire rope failure.

West Coast Liquidators vs. Broadmoor (JPA060) metallurgical evaluation of failure of underground piping for fire sprinkler system.

Malden Mills vs. Rhone-Poulenc (JPB070) investigation for attorney for defendant of pipe and boiler components in textile mill fire.

Whritenour vs. Illinois Tool Works (JRD010) investigation of failed anchor bolt.

Buckley vs. Allied Products Corp. (JRE020) investigation for attorney for plaintiff of Bush Hog mower blade.

Reyes vs. Quality Iron Works (JRE030) evaluation of chipping from machine shop press die.

Mendoza vs. Watson/Hopper, Inc. (JRJ040) investigation for defendant of racking board pin deformation and drilling rig collapse.

Maine Fire Truck Fitting (JSA010) investigation of brass high pressure fitting failure and fatality.

John Soules Food Pipe Failure (JSA020) investigation of steel pipe failure from low vacuum ammonia system.

McLeon vs. Vulcan Materials (JSA030) metallurgical failure analysis of corroded pipe nipple failure which caused chemical release.

Rost Litigation (JSA040) investigation for attorney for defendant of failure of truck wheel axle and collision of wheel with vehicle.

Gary Henson vs. Northern Pipeline Construction Co. (JSB050) investigation of failure of wheel studs on truck tire resulting in wheel striking plaintiff.

Beck Plumbing Leak (JSB060) investigation of copper water pipe corrosion and electrical arcing.

Perot Systems Entrance Gate Swing Pins (JSB070) investigation of fatigue failure of hinge pins for electronic gate.

Leyva vs. TXU (JSC080) metallurgical evaluation of pipeline corrosion of natural gas distribution of pipe allowing gas to migrate into water line.

Julian & Amber DeMine vs. Panhandle Steel Erectors (JSD100) investigation of improperly heat treated slewing bearing failure on crane during lift which resulted in personal injury.

Howard vs. J & W Corp. (JSE110) investigation of failure of wheel lugs on tractor trailer wheels which separated dual wheels from vehicle which then collided with passenger automobile.

Auto Wheel Failure (JSF120) metallurgical evaluation of failed aluminum wheel resulting in automobile rollover.

Bobby Joe King, Marks Crane & Rigging vs. Threldkeld (JSG130) metallurgical investigation of failure of crane bolts associated with slewing gear.

Hughes SUV Accident (JSG140) investigation for attorney for plaintiff of multi-truck collision involving four wheel drive u-joint, ball joint and wheel failure.

1998 Ford Expedition Axle Failure (JSH150) metallurgical evaluation of fractured rear axle and the contribution of the failure to one-vehicle accident.

Clinker Cooler Shaft Failure (JSH160) metallurgical evaluation of clinker cooler shaft as a result of design/manufacturing defect.

Coleman vs. Dunn Roadbuilders (JSI170) investigation for attorney for defendant of failure of wheel lugs.

Ibarra vs. Rexcon Industries (JSI180) metallurgical failure analysis of high pressure hydraulic fitting on road paving equipment.

Blair vs. Sam's Club East, Inc. (JSI190) investigation for attorney for plaintiff of failure of lawn chair.

Marotta Wheel Accident (JSJ200) investigation of right rear dual wheels separation from tractor-trailer while traveling on highway resulting in injuries. Failure due to welding on wheel rim.

DynMcDermott 316 Sensitization Investigation (JSK210) determination of possible sensitization of valve materials.

Walters vs. Trail King (JSK220) investigation for attorney for plaintiff of trailer pin failure while loading equipment on loading ramp.

Gryphon Exploration vs. Cliff's Drillings (JSK230) investigation for attorney for plaintiff of failure of 2 7/8 inch P-110 couplings/collars.

Litloff vs. Click's Billiards (JSL240) investigation of motorcycle collision and the involvement of bungee cord wrapped around one of the wheels.

Forklift Boom Bolts Failure (JTA010) investigation for attorney for plaintiff of failure of bolts and frame structure on forklift after collision with bridge.

Clulee vs. Belmont Homes (JTA020) investigation for attorney for plaintiff of failure of valve retainer nut in kitchen water faucet which caused leak.

Ulrich vs. ATC/Vancom (JTA030) investigation for attorney for defendant of failure of bus door components.

Terry Brimer Accident (JTA040) investigation for attorney for plaintiff of re-weld failure of stair railing resulting in fatality.

Martinez vs. Deere & Co. (JTB050) metallurgical evaluation of farm tractor seat.

Farr vs. Cottrel, Inc. (JTB060) investigation of failure of load binder chain used to hold automobile in place during highway transportation.

Bryant Doiron Stool Failure (JTB070) investigation for attorney for plaintiff of riveted joint failure of 24" stool that collapsed and caused personal injury.

Jackson vs. Phillips Machine (JTC080) investigation of misuse and abuse of coal mining shuttle car canopy which resulted in canopy leg failure.

Bridges vs. Hydra Rig/Varco (JTC090) investigation of explosive release of stripper bowl adapter plug in oilfield snubbing unit resulting in fatality.

Estep vs. Trans-Matic Mfg. Co. (JTC100) investigation for attorney for defendant in evaluation of spot-weld failure in line trimmer clutch.

Ortega vs. General Tool, Inc. (JTC110) investigation for attorney for defendant of circular saw blade tip failure.

Mendoza vs. Howell Equipment Co., Inc. (JTC120) investigation for attorney for plaintiff of swing set S hook failure resulting in injury to child.

CMD Realty Water Line Failure (JTC130) investigation of corrosion of 10-inch cooling water line.

The Hartford vs. NIBCO, Inc. (JTC140) investigation for attorney for defendant of hot water valve failure due to improper valve installation.

Rhodes vs. Watts Treating Chemicals, Inc. (JTE150) investigation of failure of 600 psi ball valve during hot oil treatment.

Burtchett vs. Cedar Fair (JTE160) examination of failure of bolts on base of amusement park ride.

Roof Panel Hail Damage (JTE170) metallurgical evaluation of damage to Duralum steel roofing from extreme hail.

Sayre vs. Avenger Chassis (JTE180) investigation for attorney for plaintiff of sprint car roll cage failure.

Reynolds vs. Massey (JTE190) analysis of fitting failure on steam coal mining equipment.

Failure of Boat Ladder (JTF200) investigation of boat ladder failure.

Bucci vs. Roderick Clemente, M.D. (JTF210) investigation for attorney for defendant of stainless steel osteotome blade failure during surgery.

Porras Automobile Accident (JTF220) investigation of F-150 Ford truck wheel axle failure.

Katty vs. WTG (JTF230) investigation of natural gas compressor failure resulting in explosion of natural gas pumping station.

Ayre vs. Toastmaster (JTF240) metallurgical evaluation of a kitchen toaster switch failure and its relation to a house fire.

Offshore Platform Ladder Failure (JTG250) metallurgical evaluation of offshore platform ladder failure.

Gary Swindle vs. The HON Co. (JTG260) investigation for attorney for plaintiff of failure of re-welded HON office chair.

Sidener vs. Little Giant Ladder (JTG270) metallurgical evaluation and failure analysis of hinge failure in articulating ladder.

O'Dell vs. Ryobi (JTG280) failure analysis of brazing failure of carbide teeth on circular saw resulting in eye injury.

Safety Line Snap Hook Failure (JTH290) examination of safety line snap hook failure.

Diamond Shamrock vs. Puffer-Sweiven (JTI310) investigation for attorney for plaintiff of valve failure which resulted in rupture and explosion at Three Rivers Refinery.

Fricker vs. Excel Machinery (JTI330) metallurgical failure analysis of failure of strut stub/axle welds and collapse of 65-foot long Excel Machinery conveyor used at a quarry.

Mona Tea Kettle (JTI340) investigation for attorney for defendant of lead in tea kettle.

Jerry Mitchell Boat Hook Failure (JTI350) investigation for attorney of defendant of failure of boat hook with tow-rope and tube.

Garza, Carlos Figueroa vs. United Resources (JTJ370) weld failure evaluation of improperly constructed sump tank which exploded during pressurization by workers at an oil and gas well site.

Taylor/Bergeron vs. Mark's Backhoe Service (JTK380) evaluation of cause of leakage in 12-inch gate valve that resulted in gas explosion and refinery fire.

Ruiz vs. Valley Welding Service (JTK400) metallurgical failure analysis of trash bin gate hinge failure.

Spencer vs. Maverick Tube Corp. (JTK410) investigation for attorney for defendant of oilfield casing failure.

Olsen-Beal Association Wind Farm (JUA010) investigation for defendant of failure of wind generator turbine shaft.

Palmer vs. Ledwell & Sons (JUA020) inspection of truck ladder failure from improper use.

Sharp vs. Altec Industries, Inc. (JUB030) investigation for attorney for plaintiff of failure of bucket truck bucket components and hydraulic cylinder.

Ritz Carlton Construction Project (JUB040) evaluation of possible corrosion damage as a result of Hurricane Ivan at Ritz Carlton construction site in Grand Cayman, Cayman Islands.

Powell vs. Harper Trucks (JUB050) investigation for attorney for defendant of failure of wheel on two-wheel cart after inflation.

Morgan vs. Melbourne Hospitality Assoc. (JUC060) investigation for attorney of defendant of malfunctioning hotel elevator.

Moore vs. JFK Medical Center (JUC070) failure analysis of surgical instrument which resulted in fragment being left in patient's sinus.

Welded Stair Failure (JUD100) investigation for the plaintiff of welding defects of wire rope hand rails used in temporary handrail attachment.

Pioneer Natural Resources, Inc. vs. Coma Well Service, Inc. (JUE110) investigation for attorney for defendant of failure of oilfield tubing line wire rope.

Teweles Copper Pipe (JUE120) metallurgical evaluation of copper pipe from rural residence.

Edmonson vs. Tree City Tool & Engineering (JUE130) investigation for attorney for defendant of failure of automatic welder door mechanism which resulted in door falling and hitting operator.

Fontneot vs. Dodson Aviation (JUE140) evaluation of horizontal stabilizer winglet failure on Bell helicopter.

Cindy Sawyer Ladder Failure (JUF150) investigation for attorney for plaintiff of step ladder failure.

Kunkel vs. Bluebonnet (JUF160) investigation for attorney for plaintiff of rear tractor-trailer wheels detaching and striking pedestrian.

Tony Edwards vs. CNA Insurance (JUF170) investigation for attorney for plaintiff of failure of 2003 Ford Explorer Sport Trac spindle failure.

Garwood vs. J&B Importers (JUG180) evaluation of bungee cord hook failure.

Willbros Pipeline Failure (JUG190) investigation of buckled pipeline fracture in Nigeria, West Africa following terrorist attack.

Crane Collapse (JUG200) evaluation of collapsed crane that resulted in damage to residence.

Taylor vs. Woolley Tool (JUH210) evaluation of failure of oilfield mechanical tong tool containing casting flaw.

Carney vs. NIBCO (JUH220) investigation of failure of in-line gas valve failure during fire.

Morbark Tub Grinder Failure (JUJ230) investigation for insurer of failure of tub grinder used for grinding trees and brush.

Flippin vs. Crocker Crane (JUJ240) investigation of failure of chain link in "come-along" which resulted in derrick sliding inside water tower under construction which then resulted in failure of derrick section attachment bolts.

Creekmore vs. Team Rocket, et al (JUJ250) investigation for attorney for plaintiff of failure of vertical stabilizer on kit aircraft.

NUCONSTEEL Shaft Analysis (JUJ260) evaluation of failed shaft fracture surface with high stress concentration due to rotational bending fatigue.

CAT 322 Excavator (JUK270) investigation for insurer of effect of electrical current from power line which struck CAT 322 excavator causing electrical arcing damage throughout.

Hopper vs. Stahlman Plumbing (JUK290) investigation of failure of residential gas line leading to newly installed floor furnace.

Bonita Springs Fire Control and Rescue Fire Station No. 4 (JUL300) investigation for plaintiff of the effect of muriatic acid on newly constructed fire station.

Water Leak at Hampton Inn, Fort Worth, TX (JUL310) investigation for insurer of CPVC sprinkler pipe which caused water leak.

Water Leak at Agape Fellowship (JUL320) evaluation of water line elbow failure as a result of internal ice formation.

Christensen Sunfire Pontiac Accident (JVA010) investigation for attorney for plaintiff of separation of front and rear doors of an automobile during a low speed accident.

Furnace Auger Material ID (JVC020) failure of furnace augers due to casting defects.

Caldwell vs. Baptist Hospital (JVC030) evaluation of titanium screen used during cranial surgery.

Lindy Lott Wrecker Service, Inc. (JVC040) investigation for insurer of failure of a bus axle.

Hardt Water Heater Pipe Evaluation (JVC050) evaluation of failure of three-year old water line.

Astro World vs. Louis Crane & Hoist (JVC060) investigation for attorney for defendant of damage to "Batman Escapes" amusement park ride during teardown and removal.

Claudia Rivas vs. Rolling Stones, Inc. (JVC070) forensic metallurgical engineering analysis of truck axle failure resulting in trailer wheels separating from rock hauling trailer.

Lara Single Vehicle Accident (JVD080) forensic metallurgical engineering analysis of wheel and axle failure in single vehicle accident.

Trailer Door Spring Failure (JVD090) investigation for insurer of trailer door spring failure which resulted in amputation.

Ford Explorer Wheel Loss (JVE100) forensic metallurgical engineering analysis of automobile wheel separation resulting in rollover.

Truck Service of LA (JVE110) forensic metallurgical engineering analysis of corrosion and defective weld repair resulting in failure of trailer hydraulic system.

Cast Iron Milling Machine Crack (JVE120) evaluation of cast iron milling machine fracture and base failure.

Fuel Nozzle Clip Evaluation (JVF130) investigation of fuel nozzle clip failure as result of stress corrosion cracking from improper material selection.

Mega vs. Towbin Dodge (JVG140) forensic metallurgical engineering analysis of cotter pin failure resulting in wheel separation and loss of control.

Airgas Propylene Tank (JVG150) evaluation of integrity of propylene cylinders (LX or 4BA240) under full sun conditions.

Powell vs. M & W Hot Oil, Inc. (JVH160) investigation of ball valve leak during oilfield hot oiling operation.

Harendt vs. Basic Energy Services (JVH170) investigation of wellhead nipple failure which blew off and resulted in injury.

Boudreaux vs. Louisville Ladders (JVH180) investigation for plaintiff of failure of ladder.

Johnson vs. Federal Express (JVI190) forensic metallurgical engineering analysis for defendant of loose steering components and their role in one-vehicle tractor-trailer accident.

Stanley Screwdriver Analysis (JVI200) investigation of screwdriver which failed in bending while improperly used.

Dennis vs. Furniture Factory Warehouse (JVJ210) investigation for attorney for plaintiff of defectively welded swiveling bar stool failure while in use at a retail location.

Jackson & Simmen vs. Texas Specialty Trailers, Inc. (JVJ220) forensic metallurgical engineering analysis for defendant of alleged weld failures in a one vehicle oilfield accident.

Harmon Tank Rupture (JVJ230) investigation for attorney for defendant of rupture/explosion of tanker during pressure test.

Lexington vs. Kellogg (JVK240) investigation of failure of casting defects in plant process motor.

Tractor Homicide Investigation (JVK250) forensic metallurgical engineering analysis of two tractors during intentional collision.

Jeffery Byram Motorcycle Accident (JVL260) forensic metallurgical engineering analysis for attorney for plaintiff of failure of defective welds in a motorcycle frame.

Charmane Jackson vs. U.S. Kids Golf (JVL270) investigation for attorney for plaintiff of failure of kid's golf club shaft resulting in fatality.

Thompson vs. Dixon and Tulane University (JVL280) investigation for plaintiff of failure of wrist plate implant.

Hopper vs. Equitable Gas and Stahlman Plumbing & Heating (JVK290) investigation of house explosion purported to have initiated from defect in furnace installation.

Sanchez vs. Interdynamics, Inc. (JWA010) investigation for attorney for plaintiff of failure of Freon can during filling of automobile air conditioner.

O'Brien vs. H₂O Fires System (JWA020) investigation of over-torqued bolt failure on sprinkler system coupling.

LaLonde Motorcycle Accident (JWB030) forensic metallurgical engineering analysis of motorcycle front fork shock absorber tube failure.

Rival Crockpot Fire Investigation (JWB040) evaluation of beads on electrical wire believed to be arc beads.

Stephen Lausen vs. ADP Plumbing (JWB050) investigation for attorney for defendant of fire involving release of acetylene through vent plug.

Smith's Aerospace Components (JWC060) evaluation of failure of EB welding on jet engine diffusers.

Dube vs. Louisville Ladder Group (JWC080) investigation for attorney for plaintiff of failure of step ladder.

Judith Miller vs. Armadillo Clay & Supplies and Skutt Ceramic Products, Inc. (JWD090) failure analysis of hinge on lid of ceramic firing furnace.

Valero Refinery Explosion (JWD100) investigation of flange failure that resulted in propane/hydrofluoric acid explosion and fire.

Lanclos vs. Crown DBL (JWE110) failure analysis of oil field casing lift sub.

Manfred Schweizer Turnbuckle Pin (JWE120) investigation of failure of turnbuckle allowing sailboat mast and main sail to fall into ocean.

Daniel Akers vs. C&C Marine & Repair and ABC Insurance Co. (JWE130) investigation of marine fork lift wheel explosion.

XTO Energy Blowdown Pipe Failure (JWE140) investigation of failure of 90 inch pipe elbow when gas blow down was attempted in gas processing plant.

Volvo Truck Hoe Boom Failure (JWE150) evaluation of multiple weld cracking in backhoe bucket used to off-load coal from barges.

Holcim Gear Failure Investigation (JWF160) investigation of failure of gearbox gear in cement grinding plant.

Louisiana Pigment Corp. (JWF170) investigation for company in the failure of Ti Cl₄ slurry pump.

James Four Wheeler Accident (JWF180) forensic metallurgical engineering analysis for plaintiff of four-wheeler accident and aluminum casting.

Robert Cabell Accident (JWF190) forensic metallurgical engineering analysis for plaintiff of cause/failure of tractor-trailer flatbed load loss.

304L Stainless Steel Corrosion (JWG200) investigation of corrosion on structural I-beams in food processing plant.

Tubing Grade Determination (JWG210) determination of API tubing grade.

Highland Springs Pool Corrosion (JWG220) investigation of corrosion/tile staining around stainless steel pool ladder/decking.

Thomas vs. MTS Seating (JWG230) investigation for defendant of a chair failure of two broken welds.

Bruce vs. Mickey Truck Bodies, Inc. (JWG240) forensic metallurgical engineering analysis for attorney for plaintiff of failure of truck air brake system.

Southern Energy Homes/A&G Truck Accident (JWG250) investigation of failed truck hitch.

Quirit vs. Vornado Air Circulation (JWH260) investigation for defendant of alleged electrical arcing in power cord of electric fan.

Hawkins Construction Jackhammer Bit (JWJ270) investigation of fatigue fracture of jackhammer bit.

Merriweather vs. Zig's Building Supply (JWF280) forensic metallurgical engineering analysis for attorney for defendant of failure of trailer hitch tube which resulted in horse trailer separation from towing vehicle.

Potlatch vs. Rubber Roller Co. (JWJ290) investigation for defendant of repeated failure of printing press ink roller shaft ends.

Cressman Tubular vs. EBS Oil (JWK300) investigation for plaintiff of failure of oil field tubular products.

Collins vs. National Ventures (JWK310) investigation for defendant of failure of standup sea wall connector.

Pirv vs. Glock (JWL320) investigation for attorney for plaintiff of failure of Portland, Oregon Police Bureau Glock pistols.

TRX Casing Evaluation (JWL330) evaluation for attorney for plaintiff of repeated down-hole casing failures.

Huffman Equipment Fluted Pipe Failure (JXA010) investigation for attorney for defendant of stainless steel diesel fill pipe failure.

Sunbelt Rental Scissor Lift Trailer Hitch Failure (JXA030) forensic metallurgical engineering analysis for attorney for defendant of collision between pickup truck hauling a JLG scissor lift and 18-wheeler tractor-trailer.

Scancilla vs. Brickman Group (JXB040) forensic metallurgical engineering analysis for attorney for defendant of failure of wheel bearing and tire separation.

Campbell vs. Home Depot (JXB050) investigation for attorney for plaintiff of failure of Husky ladder.

Mary Arthur vs. Dometic Corp. and Coachmen (JXB060) investigation for attorney for defendant of failure of refrigerator tubing and allegation that tubing rupture initiated fire.

East Texas Medical Center Stainless Steel Wire Failure (JXB070) investigation for senior living facility of stainless steel hangers holding up ceiling panels.

Hurricane Katrina Corrosion (JXB080) evaluation of aging of corrosion on wall after hurricane.

Zimmerman Library Metal Flange Failure (JXB090) investigation for attorney for defendant of failure of metal flange leading to University of New Mexico Zimmerman library.

Cano Petroleum Range Fire (JXC100) investigation for attorney for plaintiff of arcing/wear on down lines and guy wires involved in range fire.

Fields & Co. vs. GEODynamics, Inc. (JXD110) investigation for attorney for defendant of oilfield tubing failures in down-hole perforating guns.

Lubbock County Prison Project (JXD120) evaluation of internal corrosion of hollow prison cell steel doors.

Chipper Jack Stand Failure (JXD130) investigation for insurer of jack stand failure of mobile wood chipper.

Copper Tubing/Joint Failure (JXD150) investigation for defendant of failure of copper tubing joint at Tulsa Bone and Joint facility.

Rongeur Failure Surgery (JXE160) investigation for the plaintiff of failure of surgical rongeur.

M & D Industries Skyjack Wheel Failure (JXE170) investigation for insurer of failure of skyjack (scissor lift) wheel/axle resulting in ejection of worker from platform.

Water Pipe Line Failure, Billings, Montana (JXE180) investigation for attorney for defendant of failure of waterline ten feet under slab in U.S. Armory Bldg., Billings, Montana.

Energico Petroleum vs. Tadlock Pipe & Rental (JXF190) investigation for attorney for defendant of tubing string failure in well.

C.C. Forbes Rig Co. Accident (JXF200) investigation for OSHA of failure of well nipple/tee.

Rodkey Copper Water Pipe Corrosion (JXF210) evaluation for insurer of external corrosion of water pipe.

White vs. Dometic Corp. (JXF220) investigation for attorney for defendant of ammonia refrigeration tubing and relationship of tubing perforation to fire initiation.

Lopez vs. Health South (JXF230) investigation for attorney for defendant of failure of surgical scissors.

Pierce vs. Rockwell (JXF250) investigation for plaintiff of cross threading failure of boat tiller arm attachment bracket.

Boiler Vat Weld Failure (JXF270) investigation for attorney for defendant of failure of weld in pigskin boiler vat which resulted in fire.

Jones vs. Blackstone Medical (JXG280) investigation for attorney for plaintiff of failed medical anterior cervical plate.

Ervin Failure of Zurn Hot Water Quick Clamp (JXG290) investigation for insurer of failed Zurn Quick Clamp.

State Farm/Helm (JXG300) investigation for insurer of corrosion caused by electrical activity on copper water pipe.

Thermodyn Contractors, Inc. vs. Tyco Fire Products (JXG310) investigation for attorney for defendant of failure of copper fuse tube in sprinkler head cold release.

Runnels vs. McCoy's Plumbing Co. (JXH320) investigation for attorney for defendant of failure of copper hot water line.

Niagara Water Conveyor Link (JXH340) investigation of corrosion of newly installed conveyor chain used for cellophane wrapping of water bottles.

Tadlock Pipe Evaluation (JXH350) evaluation for plaintiff of defective oilfield casing.

Wells vs. Lowe's Home Center (JXI360) investigation for attorney for defendant of brazing failure of tooth from circular saw blade which resulted in injury to user.

Robert Finch Water Pipe Leak (JXI370) investigation for insurer of pin hole leaks in water pipe.

Kyler Hewig Accident (JXI380) investigation for attorney for plaintiff of head injuries due to thrown object by Bush Hog mower.

Martinez vs. Granite Construction (JXJ400) investigation for attorney of failed wires in bridge parapet.

Katie Krafka Rongeur Failure (JXJ410) investigation for attorney for plaintiff of failed Rongeur.

Christine Powell Spine Rods Failure (JXJ420) investigation for attorney for plaintiff of failure of pair of medical spine rods.

Panhandle Eastern Pipeline vs. Willbros Engineering (JXJ430) investigation for attorney for defendant of pipeline failure.

Bruner vs. Cedarapids (JXJ440) investigation for attorney for plaintiff of failure of paving equipment.

BNK Petroleum Pipe Evaluation (JXK450) investigation for attorney for defendant of pipe.

Zubia vs. Babcock Equipment Corp. (JXK460) investigation for attorney for defendant of failure of oilfield grab hook.

Roundtree & Associates vs. V & M Star (JXK470) investigation for attorney for plaintiff of failure of oil well casing.

Tomaselli vs. Medinah Automotive (JXK480) forensic metallurgical engineering analysis for attorney for plaintiff of accident involving 2006 Ford Van.

Mitchell vs. Tim Long Plumbing (JXK490) investigation for insurer of water leak in residence.

Lexington Insurance vs. Menzer (JYA010) investigation for attorney for defendant of broken gas pipe connections involved in gas leak which resulted in explosion.

Willoughby vs. ACE European Group (JYA020) investigation for attorney for defendant of failure of copper water pipe.

Tompkins vs. Chaparral Steel, et al (JYA030) investigation for attorney for defendant of failure of hydraulic hose.

Bryan Clark Valve Failure (JYA040) investigation for insurer of failure of shut-off valve.

Thomas vs. JPS Corp., Dealers Truck Equipment (JYB050) forensic metallurgical engineering analysis for attorney for defendant of truck tie down wench failure.

Basa vs. Bourland & Leverich (JYB060) investigation for attorney for plaintiff of failure of P-110 tubing coupling in gas well.

Starmer vs. Endocare (JYC070) investigation for attorney for plaintiff of failure of prostate cancer cryoprobe.

Fletcher vs. Woolsey (JYD090) forensic metallurgical engineering analysis for attorney for defendant of motorcycle headlamp filaments involved in two-vehicle accident.

Bustamante vs. Exline (JYD100) forensic metallurgical engineering analysis for attorney for plaintiff of wheel stud failure allowing tire to separate from trailer.

Titeflex CSST (JYD120) investigation for attorney for defendant of CSST in Wilmington, DE.

Kerssemakers vs. Barry Reed Poteet and Metro-Tex Utilities Inc. (JYD130) forensic metallurgical engineering analysis for attorney for plaintiff of object thrown by roadside mower.

Teng Residence Copper Water Line (JYD310) investigation for attorney for plaintiff of leaking copper water pipe.

Calhoun vs. Milstead Automotive (JYE140) investigation for attorney for defendant of failure of chain during lifting of overloaded sea cargo container.

Paul Robertson Rigging (JYE150) investigation of failure of a sailboat fitting on rigging while sailing off coast of New Zealand.

Nationwide vs. Dometic (JYE160) investigation for attorney for defendant of fire allegedly caused by Dometic refrigerator.

Caywood vs. Voyager (JYF170) forensic metallurgical engineering analysis for plaintiff of spring failure and undercarriage component failure in a four wheel accident and rollover.

Brooks vs. Tanner Pipe (JYF180) investigation for attorney for defendant of failure of pin on side boom tractor.

Austin Scaffolding Failure (JYF190) investigation of building scaffolding failure including improper bolting and inadequate assembly.

Cox/GMAC vs. Dometic (JYF200) investigation for attorney for defendant of fire involving Dometic refrigerator in a RV.

Re-bar Cage Collapse (JYG210) investigation of welds in re-bar cage collapse for OSHA.

McNicoll vs. Northern Tool (JYG220) investigation for attorney for plaintiff of failure of split rim wheel from garden wagon.

Ezy-Mount Light Bracket (JYH240) forensic metallurgical engineering analysis of failure of motorcycle light bracket failure.

Jones vs. All Crane/Cajun Water (JYH250) investigation for attorney for defendant of crane fitting failure in water transportation container.

Community Coffee vs. Southern Automation (JYH260) investigation for attorney for defendant of shelving used by coffee "super bags".

Family of Lewis Timmons vs. AEPC (JYI270) investigation for attorney for plaintiff of failure of relief valve frangible disk.

Allstate/McCoy vs. Dometic (JYI280) investigation for insurer of fire involving Dometic refrigerator.

Allstate/White vs. Dometic (JYI290) investigation for defendant of fire involved in Dometic refrigerator.

Jackson vs. Mag Safe Ammo (JYK330) investigation for attorney for defendant in the matter of failed Smith & Wesson Airweight .38 Special.

Murillo vs. Oncor Electric (JYJ300) investigation of electrical arcing and mechanical cutting of locks on a high voltage transformer.

Teng Residence Copper Water Line (JYJ310) investigation for attorney for plaintiff of failure of corrugated copper tube/water line.

Sun Western vs. Fairbanks Morse (JYK320) investigation for attorney for defendant of corrosion and fatigue in water pumping station vertical pump.

Jackson vs. Mag Safe Ammo (JYK330) investigation for attorney for defendant of failed Smith & Wesson Airweight .38 Special.

Amarillo Gear vs. Airflo Cooling (JYK340) investigation for attorney for defendant of failure of fan blades.

Ladder Failure (JYK350) investigation for attorney for plaintiff of a step ladder failure.

Chavarria vs. Big Dog Drilling (JZA010) investigation for attorney for defendant of drilling rig accident.

Charles Gore Bicycle Frame Failure (JZA020) investigation of failure of bicycle frame.

John True vs. Dometic (JZA030) investigation for defendant of trailer fire.

Gullett vs. Phoenix Drilling (JZA040) investigation for attorney for defendant of down-hole drill pipe failure and separation.

Tezanos vs. Boss Hoss Cycles (JZB050) forensic metallurgical engineering analysis for attorney for defendant of failure of motorcycle axle.

Tulsa House Fire (JZC060) investigation for attorney for defendant of cause of fire in furnace area.

Ruiz Cable Evaluation (JZD090) investigation for plaintiff into failure of flag pole wire cable.

Webb vs. Wade & Tyson (JZD100) forensic metallurgical engineering analysis for attorney for defendant into alleged failure of tractor trailer under-rider guard involved in a trailer rear end collision.

Mitchell vs. Hughes Materials & Construction (JZE110) investigation for attorney of weld end ring on trailer chain.

Tharp vs. Brown & Perkins, Inc. (JZE120) forensic metallurgical engineering analysis for attorney for defendant of failure of wire cable and dropping of a Peterbilt tractor trailer hood.

Bountiful RV vs. Dometic (JZE130) investigation for attorney of alleged failure of Dometic ammonia refrigerator causing RV fire.

Gonzales vs. Game Time, Inc. (JZE150) investigation for attorney for plaintiff of pull up/chinning bar attachment bracket failure.

Newton vs. Moberg Truck Services (JZF160) forensic metallurgical engineering analysis for attorney for defendant of wheel lug failure and trailer wheel separation.

Robert Howell, GLP 14638 vs. Dometic (JZF170) investigation for insurance company of a fire involving a Dometic refrigerator.

Ervin vs. Ford (JZF180) forensic metallurgical engineering analysis for attorney for plaintiff of failure of jack scissors.

International Paper Environmental Corrosion Analysis (JZF190) investigation for attorney for defendant of corrosion test results.

Union Oil Consolidated (JZG210) investigation for attorney for defendant of oil pipeline failure.

Dolinar vs. Coleman Mining (JZI240) investigation for attorney for defendant of chipping from a re-bar.

Caribbean Trailer Wheel (JZI250) metallurgical failure analysis of trailer axle failure that resulted in trailer rollover.

Torres vs. El Paso Natural Gas (JZJ260) investigation for attorney for plaintiff of natural gas pipeline.

Mathurin vs. M/T Pioneer Sunshine (JZJ270) investigation for attorney for plaintiff of re-welded chair leg failure.

Pamela Hampton vs. Dover Industrial Products dba Rotary Lift (JZJ280) investigation for attorney for defendant of failure of automotive lift.

Lewandowski vs. Professional Elevator Service (JZJ290) investigation for attorney for plaintiff of failure of elevator wire rope.

Garcia/Wong vs. Crocker Crane Rentals (JZK300) investigation for attorney for defendant of failure of crane cylinder and crane collapse.

Packaging Corp. of America vs. The Newdell Co., et al (JZK310) investigation for attorney for defendant of failure of valve attachment hardware in pulp digester as a result of stress corrosion cracking.

Figueroa vs. ALACO Ladder Co. (JZK320) investigation for attorney for plaintiff of failure of extension ladder.

Irias vs. American Mast Climbers (KAA010) investigation for attorney for defendant of failure of tower scaffolding in Austin, Texas.

Lew Thompson & Son vs. Peterbilt of Springfield, et al (KAA020) forensic metallurgical engineering analysis for attorney for defendant of alleged truck fifth-wheel/kingpin failure.

Melancon vs. Bayouland YMCA (KAA030) investigation for attorney for defendant of failure of exercise equipment at YMCA.

Tinker Diamond Setting (KAA050) investigation for insurer of diamond ring setting failure.

APW Wyatt Charbroiler (KAA060) investigation for industrial company of corrosion of charbroilers.

Lavender vs. Deer Park Equipment (KAA070) forensic metallurgical engineering analysis for attorney for plaintiff of failure of trailer ball.

Coastal Drilling vs. Lemoine Marine (KAB080) investigation for attorney for plaintiff of failure of phenolic limit switch.

U.S. Coast Guard Propeller Exam (KAC090) investigation of failure of boat propeller.

Skevers/Travelers vs. Titeflex (KAC100) investigation for attorney for defendant of fire alleged to involve Titeflex gas line.

Blue Point Wrench Failure (KAC110) failure analysis for attorney for plaintiff of teeth in ratchet wrench.

Maria Hendricks vs. Ford Motor Company (KAD120) forensic metallurgical engineering analysis for attorney for plaintiff of failure of automobile jack.

Gina Karbiner vs. Dee King Trucking (KAD130) forensic metallurgical analysis for attorney for plaintiff of failure and separation of tandem trailer wheels in tractor-trailer accident.

Jose Aguila vs. Spider, a division of Safe Work, LLC (KAD140) investigation for attorney for defendant of failure of building scaffolding.

Tyson Smith vs. Hastings, et al (KAF150) investigation for attorney for plaintiff of failure of snatch block.

Adcock/State Farm vs. Dometic (KAF160) investigation for attorney for defendant of role of ammonia refrigerator in recreational vehicle fire.

Orville Syester vs. Kibbi, LLC (KAF170) forensic metallurgical analysis of accident for attorney for defendant of failure of wire cable to support door on race car trailer.

DHS Drill Pipe Failure (KAF180) investigation of drill pipe failure in oil well resulting in loss of the well.

Hankins vs. Paul Deen Entry (KAG210) investigation for attorney for plaintiff into explosion of cooking skillet handle.

Cudd Casing Collar Failure (KAI220) investigation of a 6 5/8 collar failure.

Fisher/Nationwide vs. Dometic (KAJ230) investigation for attorney for defendant of refrigerator named as source of fire.

Kas vs. Mercedes Benz (KAL260) investigation for attorney for plaintiff of radiator failures and intrusion of fluids into transmission.

Briley vs. Columbus McKinnon (KBA010) investigation for attorney for defendant of failure of Columbus McKinnon barge ratchet.

Aries Well Service vs. Hanover (KBA020) investigation for attorney for plaintiff of cause of workover rig collapse.

Tire/Wheel Separation on Black Max Electric Generator (KBC040) investigation for attorney for plaintiff of failure/separation of electric generator wheel.

Krusemark vs. Brembo N.A., et al (KBC060) forensic metallurgical engineering analysis for attorney for defendant of race track accident involving 2003 Corvette Z06.

Energico vs. Cactus Well (KBC070) investigation for attorney for plaintiff of downhole failure of drill pipe and drilling line failure.

Oak Grove Slope Belt Shaft Failure (KBD080) investigation of coal mine shaft equipment failure.

Psencik vs. SeaSpine and Integra (KBD090) investigation for attorney for defendant of failure of spine rod.

Michael Hilton vs. Union Pacific Railroad (KBE110) investigation for attorney for defendant of alleged failure of radio cabinet attachment wire.

Knox vs. Everburn, et al (KBF130) investigation for attorney for defendant of equipment that allegedly contributed to propane house fire.

Valentin Meza vs. XTO Energy (KBG160) investigation for attorney for plaintiff of pipe failure.

Acetylene Tank Explosion – Contrack International, Inc. (KBH180) investigation of explosion of acetylene cylinder.

Marshal vs. Westway Sales, Inc. (KBH190) investigation for attorney for defendant of failure of zinc water fittings.

Hector Madrid Fatality (KBI210) investigation of wire line failure resulting in fatality.

Gentleman & Tolliver vs. Factory Co. (KBK220) investigation for attorney for plaintiff of oil field accident involving weld and hinge on rig walkway.

Analysis of John Deere 4 Wheel Drive Tractor (KBK250) investigation of mine scraper.

Terry Dossey vs. Patriot Drilling and Bridge Equipment (KCA010) investigation for attorney for plaintiff of failure of oil rig pump flange.

Matias vs. Childress Fishing & Rental Service (KCB040) investigation for attorney for defendant of oil field tubing blowout during workover operation.

James Lawell Ladder (KCC060) investigation for attorney for plaintiff of failure of ladder.

Fenech vs. Chart Inc. & Chandler, Inc. (KCD070) investigation for attorney for plaintiff of failure of refrigeration dewar.

DB Thermal Document Review (KCD080) third party review of failure analysis reports.

Bolt Failure Analysis (KCD090) investigation of failure of bolt in South African power plant structure.

Roberts vs. Wright Medical Tech. (KCE100) investigation for attorney for plaintiff of failure of Wright medical hip implant.

Kirschenberg vs. Wright Medical (KCE110) investigation for attorney for plaintiff of failure of Wright hip implant.

Prater vs. Erne Fitting GMBH, et al (KCF140) investigation for attorney for defendant of failure of pipe elbow during hydro test.

Hoffman vs. Dorel Juvenile Group, et al (KCG170) investigation for attorney for plaintiff of failure of a split rim.

McFadden Aircraft Accident (KCG200) investigation for attorney for plaintiff of crack in aircraft header.

OK Pipe Sales vs. Four Point Reclamation (KCG220) investigation for attorney for defendant of pipe failure.

McDonald vs. Toyota (KCH260) investigation for attorney for plaintiff of weld failure and penetration of gasoline tank.

Brightman vs. Walmart (KDB030) investigation for attorney for plaintiff of failure of cookware stockpot handle.

Enterprise vs. Jensen (KDB040) investigation for attorney for defendant of Jensen pin/keeper failure.

LN Harvey Investigation (KDC080) investigation for plaintiff of foreign body in stomach cavity.

Peralta vs. Permian Basin Derrick Services, Inc. (KCL320) investigation for attorney for defendant of alleged failure of "V" door on drilling rig.

Neo Vertika vs. H.D. Supply, et al (KDC090) investigation for attorney for defendant of failure of ERW piping.

Potts vs. Zimmer (KDD120) investigation for attorney for plaintiff of size of failed knee joint.

Hernandez, Balatazar vs. Central State Pumping (KDF130) investigation for attorney for plaintiff of failure of concrete pumper component.

Manning vs. Clarion Inn, et al (KDJ190) investigation for attorney for plaintiff of failure of shower seat.

Appendix B

**R. Craig Jerner, Ph.D., P.E.
FR26**

J.E.I. METALLURGICAL, INC.

CONSULTING METALLURGICAL ENGINEERS

5514 HARBOR TOWN
DALLAS, TEXAS 75287

TELEPHONE: (972) 934-0493
FACSIMILE: (469) 737-3938

EMAIL: r.c.jerner@metallurgist.com
WEBSITE: www.metallurgist.com

4 YEAR TRIAL & DEPOSITION LIST R. Craig Jerner, Ph.D., P.E.

<u>DATE</u>	<u>CASE</u>	<u>CAUSE NO.</u>	<u>COURT</u>
10922*	Lawrence Lewandowski and Bernice Lewandowski, Plaintiffs <i>versus</i> South West Industries, Inc., Professional Elevator Services, Inc., City of Chicago, Brugg Wire Rope, LLC., Dennis Sullivan, d/b/a Fulton Enterprises, Defendants	06 L 11181	Circuit Court of Cook County, Illinois, County Department – Law Division
11007*	Union Oil Consolidated Coverage Cases Truck Insurance Exchange, Plaintiff <i>versus</i> Union Oil Company of California, Defendant	BC 271474	Superior Court of the State of California for the County of Los Angeles, Central Civil West
11026*	Lawrence Lewandowski and Bernice Lewandowski, Plaintiffs <i>versus</i> South West Industries, Inc., Professional Elevator Services, Inc., City of Chicago, Brugg Wire Rope, LLC., Dennis Sullivan, d/b/a Fulton Enterprises, Defendants	06 L 11181	Circuit Court of Cook County, Illinois, County Department – Law Division
11201*	Energico Production, Inc., Plaintiff <i>versus</i> Cactus Well Service, Inc., Seminole Oilfield Supply, Inc., and Tadlock Pipe & Rentals, Inc., Defendants	CV07-2700	District Court, Parker County, Texas 43 rd Judicial District
11215*	Purvis Operating Company, Plaintiff Counter-Defendant <i>versus</i> Sand Dollar Drilling, LP, Defendant/Counter-Plaintiff <i>versus.</i> Basic Energy Services, LP Intervenor/Plaintiff	No. 15,814	District Court, 32 nd Judicial District Mitchell County, Texas

11201*	Energico Production, Inc., Plaintiff <i>versus</i> Cactus Well Service, Inc., Seminole Oilfield Supply, Inc., and Tadlock Pipe & Rentals, Inc., Defendants	CV07-2700	District Court, Parker County, Texas 43 rd Judicial District
20126^	Energico Production, Inc., Plaintiff <i>versus</i> Cactus Well Service, Inc., Seminole Oilfield Supply, Inc., and Tadlock Pipe & Rentals, Inc., Defendants	CV07-2700	District Court, Parker County, Texas 43 rd Judicial District
20412*	Carlos Dewayne Thomas, Sr. and Gwendolyn Thomas, Plaintiff, <i>versus</i> JPS Corporation, Dealers Truck Equipment Co., Inc., Defendant	525,002-B	First Judicial District Court, Caddo Parish, Louisiana
20726‡	Energico Production, Inc., Plaintiff <i>versus</i> Cactus Well Service, Inc., Seminole Oilfield Supply, Inc., and Tadlock Pipe & Rentals, Inc., Defendants	CV07-2700	District Court, Parker County, Texas, 43 rd Judicial District
30114*	Skyline on Brickell Condominium Association, Inc., Plaintiff <i>versus</i> Skyline on Brickell Manager, LLC, a Florida limited liability company, as General partner of Skyline on Brickell, LTD., a Florida limited partnership and MK Contractors, LLC, Alex A. Trochez, an individual, and Juan C. Cardenas, an individual, Defendants	07-13782- CA-05	Circuit Court of the 11th Judicial Circuit, in and for Miami-Dade County, Florida
30429*	Johnnie R. Harkins, Plaintiff <i>versus</i> OWT Industries, Inc., Defendant	5:12-cv- 0065-TBR	U.S. District Court for the Western District of Kentucky at Paducah
30726*	Clinton Gentleman and George Tolliver, Jr., Plaintiffs <i>versus</i> The Factory Company International, Inc., a/k/a The Factory Company, Defendant	352-254347- 11	District Court Tarrant County, Texas, 352 nd Judicial District
4-02-06*	Leslie McDonald, individually and as a parent and guardian of Kellen McDonald; and Kellen McDonald,	1:13-cv- 00704-RM- KMT	U.S. District Court for the District of Colorado

a minor by and through his parent
and guardian, Leslie McDonald,
Plaintiffs

versus

Toyota Motor Corporation, a
Japanese Corporation, Toyota
Motor Sales U.S.A., Inc., a
California Corporation; and DOES
1-30, inclusive, Defendants

40331* State Farm Insurance Company,
as subrogee for Darrell and Billie
Mooers, Plaintiff

versus

Dometic Corporation, a foreign
Limited Liability Company

40505* Leslie McDonald, individually and
as a parent and guardian of Kellen
McDonald; and Kellen McDonald,
a minor by and through his parent
and guardian, Leslie McDonald,
Plaintiffs

versus

Toyota Motor Corporation, a
Japanese Corporation, Toyota
Motor Sales U.S.A., Inc., a
California Corporation; and DOES
1-30, inclusive, Defendants

41010* Chesapeake Louisiana, L.P., et al,
Plaintiffs

versus

Innovative Wellsite Systems, Inc.,
et al, Defendants

41015* Joseph Hoffman, Plaintiff
versus

Dorel Juvenile Group, Inc., d/b/a
Cosco Home and Office Products
and Costco Wholesale
Corporation, Defendants

41029* Asch
versus
Snap-on Tools Company, LLC, et
ano.

50429* Johnny Wilhite and Lana Wilhite,
Plaintiff,
Michael Hershenberg, Intervenor,
vs.

Humphreys & Partners Architects,
The Mansions at Sunset Ridge
Partners, Carrollton Properties, et
al,

1:13-cv-
00704-RM-
KMT

U.S. District Court for the District
of Colorado

5:12-cv-
02963

U.S. District Court Western District
of Louisiana Shreveport

1:14-CV-
21229-PCH

U.S. District Court Southern
District of Florida

13-2-01460-
5

Skagit County Superior Court

DC-13-2485

191st Judicial District Court of
Dallas County, Texas

Summit Steel Fabricators, Inc.,
and GLC Asset Management,
Defendant

50519*

Matthew Z. Leon Personal
Representative of the Estates of
Natalie Marie Leon, Samantha
Mary Leon, Matthew Zackary
Leaon, and Kara Lily Leon; Brian
K. Poletto; and Mehgan Stiles,
Personal Representative of the
Estate of Jeanine Marie Bonnet,
Plaintiffs

CJ-2013-
6668

District Court of Oklahoma County,
State of Oklahoma

versus

Sunbeam Products, Inc., d/b/a
Jarden Consumer Solutions, a
Delaware Corporation; Wal-mart
Stores East, LP, a Delaware
limited partnership; Wal-mart
Stores, Inc., a Delaware
Corporation; Wal-mart Store No.
2804; and John Powell Walker,
Defendants

Deposition

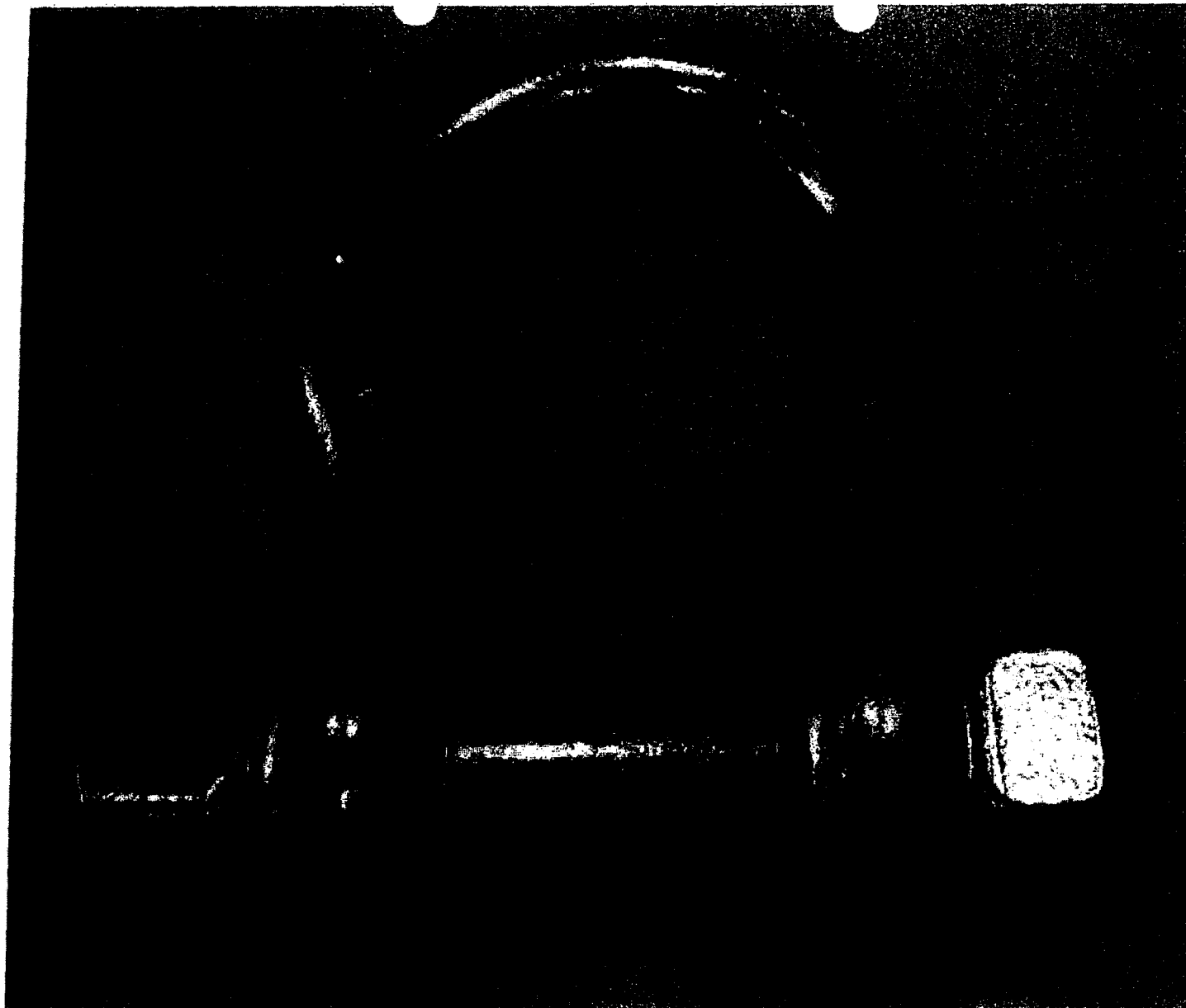
:Trial

Evidence Hearing

Daubert Hearing

Appendix C

Previously Taken Photographs Deposition Exhibits



Side 2 of unused 1 inch diameter stainless steel shackle type 316

No country of origin stamp
Typical of what new shackles looked like when received
(Type 305 or 316)

Frank and Pat Lacy
1083 N. Collier Blvd., #402
Marco Island, Florida 34145
(239) 970-2213

Exhibit 138 Date 10/9/13
Witness RASMUSSEN
LORI K. HAWORTH 323-0919



Side 1 of unused 1 inch diameter stainless steel shackle type 316

Exhibit 'F'



Chinese Junk "Stainless Steel" shackles corroded in salt water. It should be replaced with stainless steel shackles. Note Stainless Steel cotter pin. This is unaffected by salt water and has not failed. This has prevented me from being able to replace the shackles.

Chinese junk shackles caused me many years of time wasted replacing mooring lines because of their inferior shackles causing dock anchoring failures. Finally this shackle was left hanging on dock eyebolt after lines escaped.



Exhibit 10 Date 9/19/13
Witness LACEY
LORI K. HAWORTH 323-0919



EXHIBIT
28
CASEY

PENGAD 800-631-6989

PENGAD 800-631-6989
EXHIBIT
29
LACEY

EXHIBIT
30
LACEY

FBI/DOJ 100-431-8000

EXHIBIT
31
LACEY

PERGAD 800-631-6989



EXHIBIT
32
LACEY

PERIOD 800-631-6089

EXHIBIT

33

CASE

PENGAD 800-631-6989

EXHIBIT
34
LACEY
PENGAD 800-631-6989

PENGAD 800-631-6989
EXHIBIT
35
LACEY

EXHIBIT
36
LACEY

PENGAD 800-631-6989

PERGAD 800-531-6989
EXHIBIT
37
LACEY



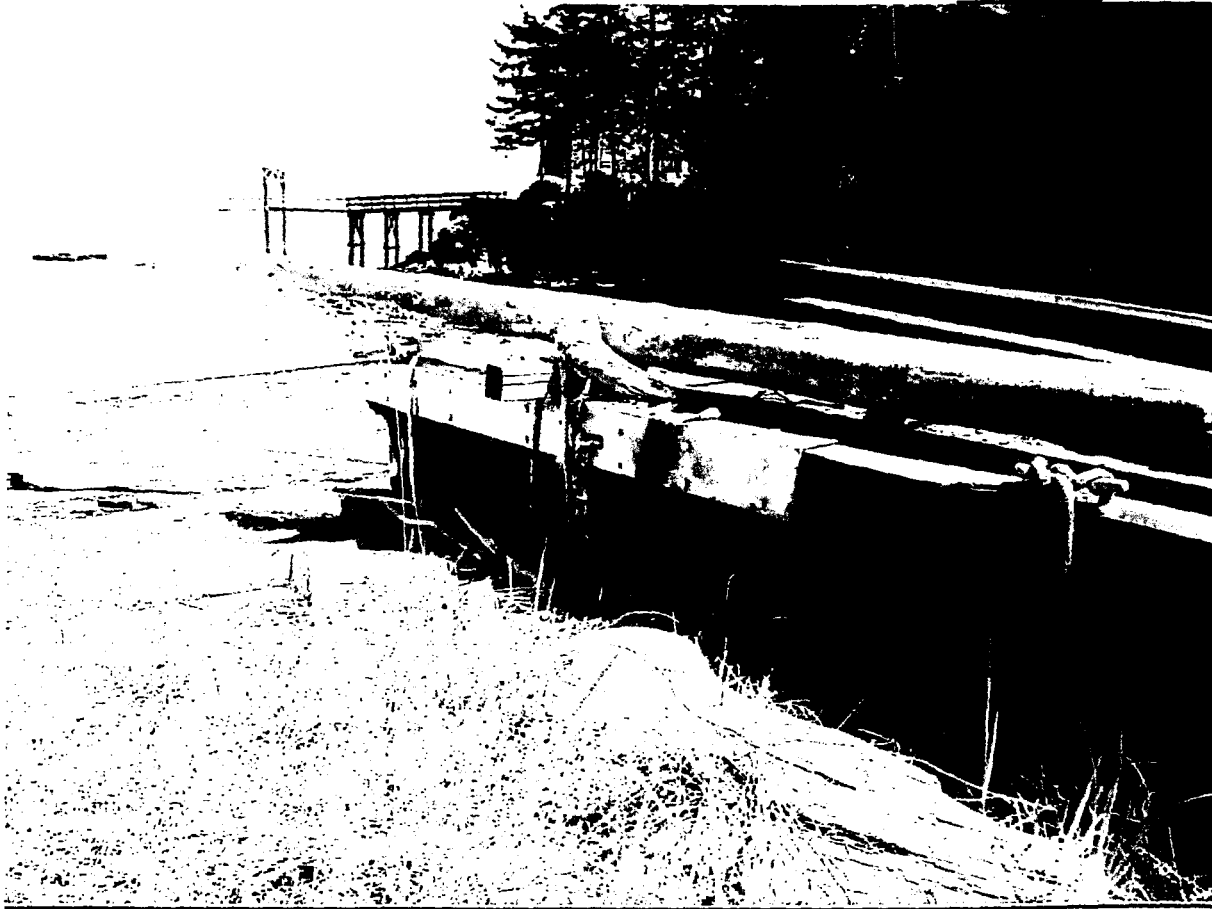
EXHIBIT
38
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EXHIBIT
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LACEY

Exhibit 'F'



15,000 pound breakwater float in foreground. Picture shows single float left in the water to get to reason for dock lines dropping off. As a result of dissolving shackles. Plaintiff could not sell his innovative rough water dock patented invention to others without incurring huge liability until the solution was found. Present supplied shackles are holding. Plaintiff paid around \$97 each for these alleged top quality stainless steel shackles that did not even last one year. Original Plaintiff paid around \$10 each for 1 inch hot dipped galvanized shackles, and they lasted 5 or more years. Defendant Joost told plaintiff that the alleged 1 inch thick stainless steel shackles would come from England, and they would be impervious to salt water. Plaintiff specified not to sell him any shackles and other parts manufactured in China. Bill Joost agreed. Plaintiff was shocked to learn that Mr. Joost had been providing alleged 1 inch stainless steel shackles made in China against his instructions. This confession from Mr. Joost came after Plaintiff telephoned Mr. Joost with his finding that the shackles were dissolving after a few months following their installation.

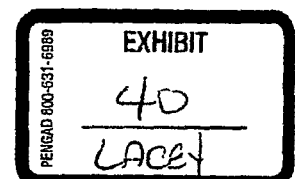
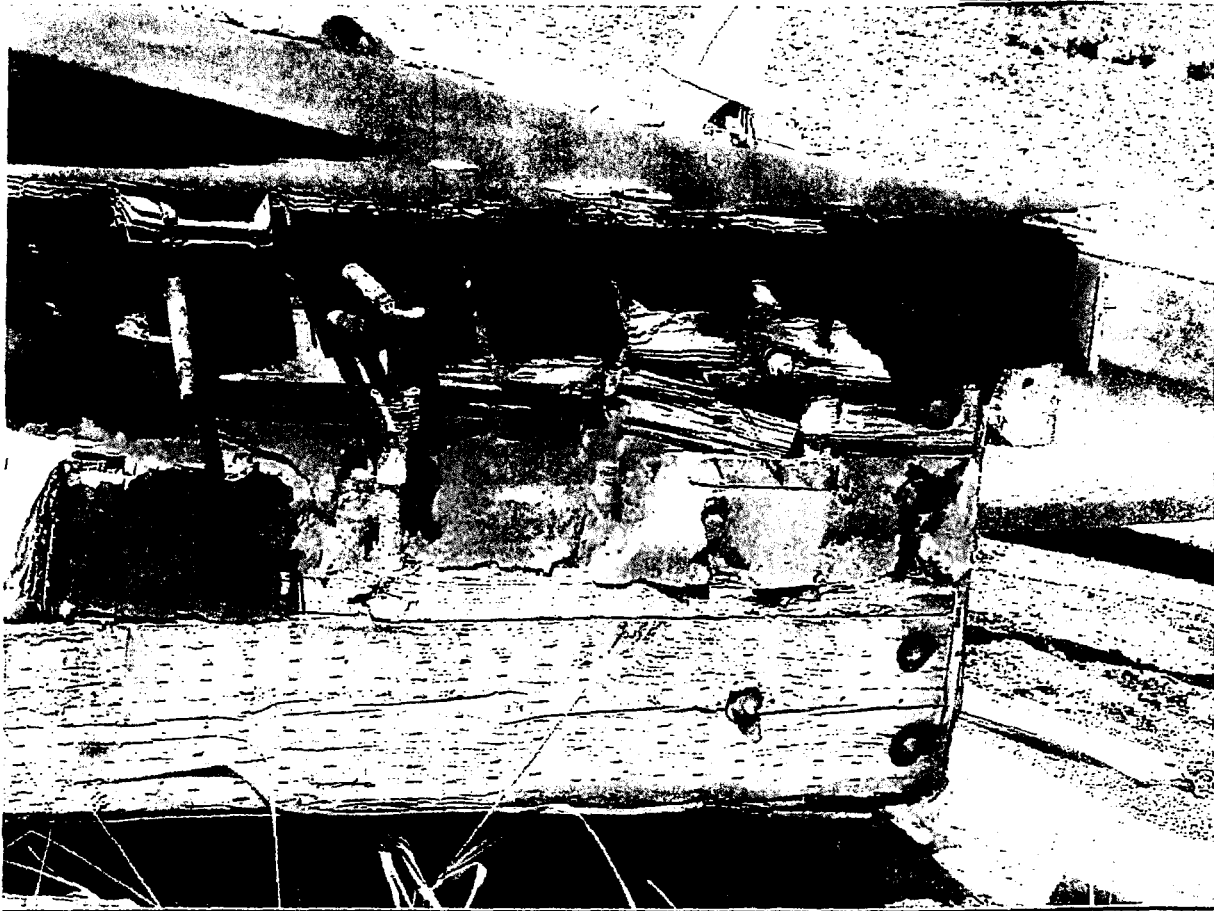


Exhibit 'F'



Dock float end ground away by freed floats turning diagonal to the off shore storm so that adjacent dock float end would twist and grind away dock float ends, bolts, and internal support rods. This was a direct result of the attachment shakles dissolving within a few months following installation.

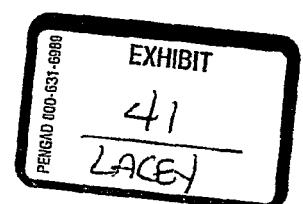
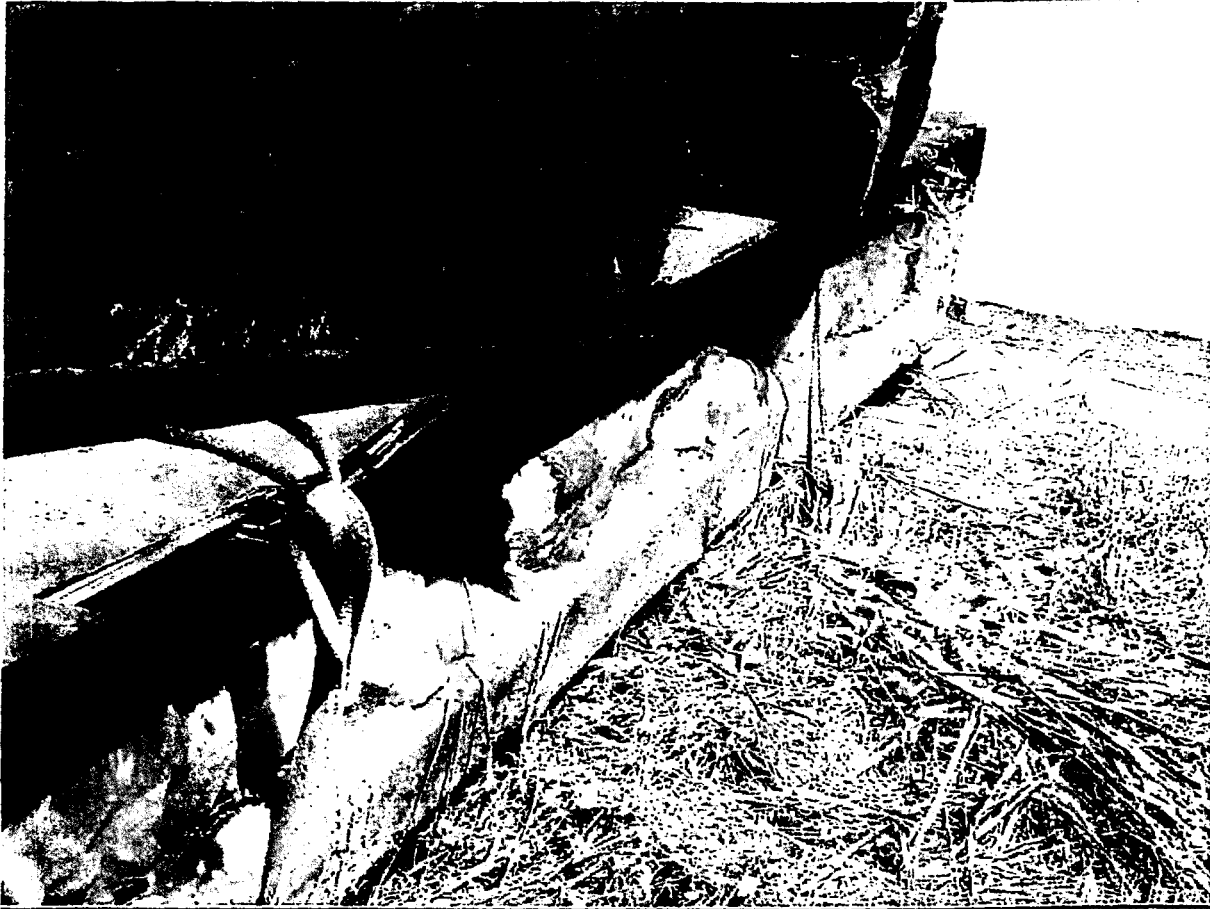


Exhibit 'F'



Exhibit 42 Date 9/19/13
Witness LACEY
CORI K. HANCOCK 323-0910

Exhibit 'F'



15,000 pound breakwater float long side ripped off. It was designed to have compression forces against it during holding (The main attachments were made opposite to the direction of holding force.). When shackles let loose due to their dissolving, break water sections turned 180 degrees and tensil force, which is opposite to the designed forces, tore off the breakwater side including beams.

Exhibit 43 Date 9/19/13
Witness LACEY
LOUIE K. HAWORTH 326-0010

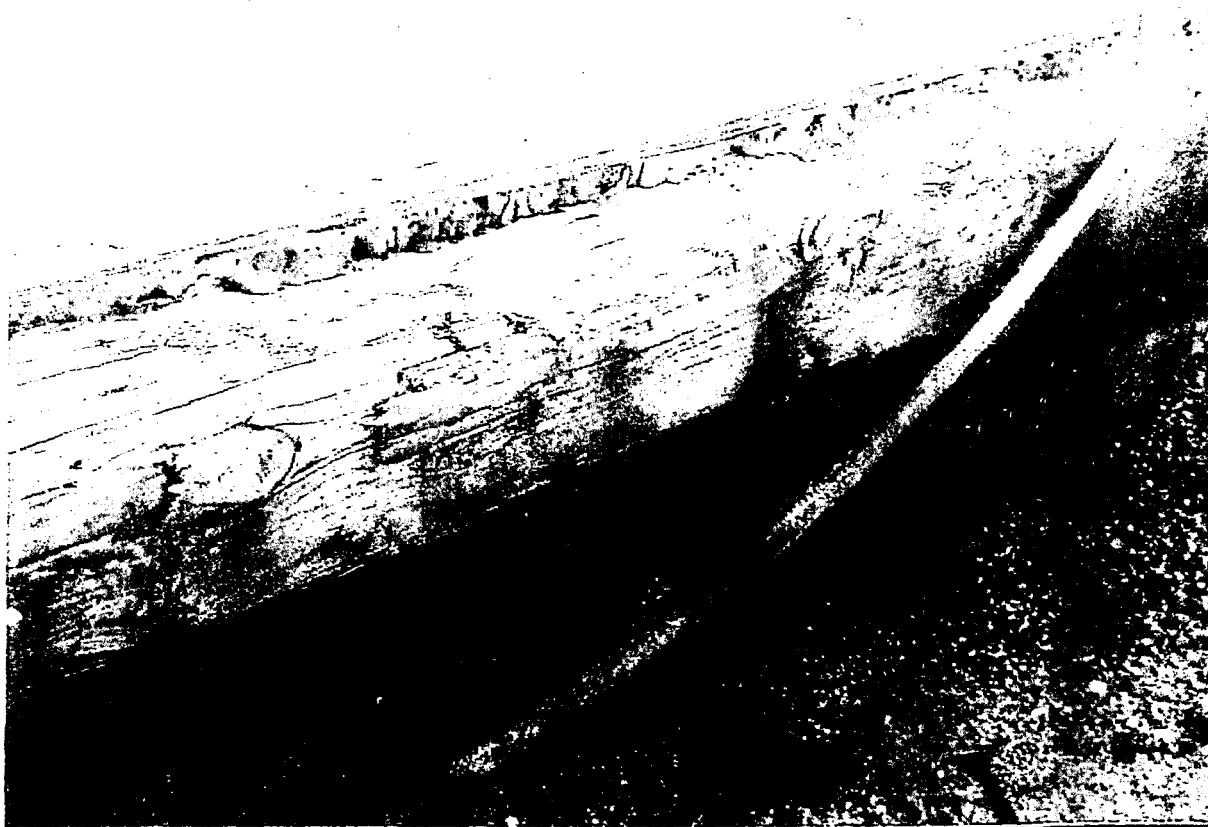
Exhibit 'F'



Float end ripped apart. This is caused by shackles dissolving and free ing the dock float sections. Adjacent floats would then grind and bind against each other in rolling seas and diagonal unnormal positioning of dock sections. They were then no longer aligned into the storm once the shackles holding them in place dissolved and freed the floats.

Exhibit 44 Date 9/19/13
Witness LACEY
LOFT K. HAWORTH 325-0910

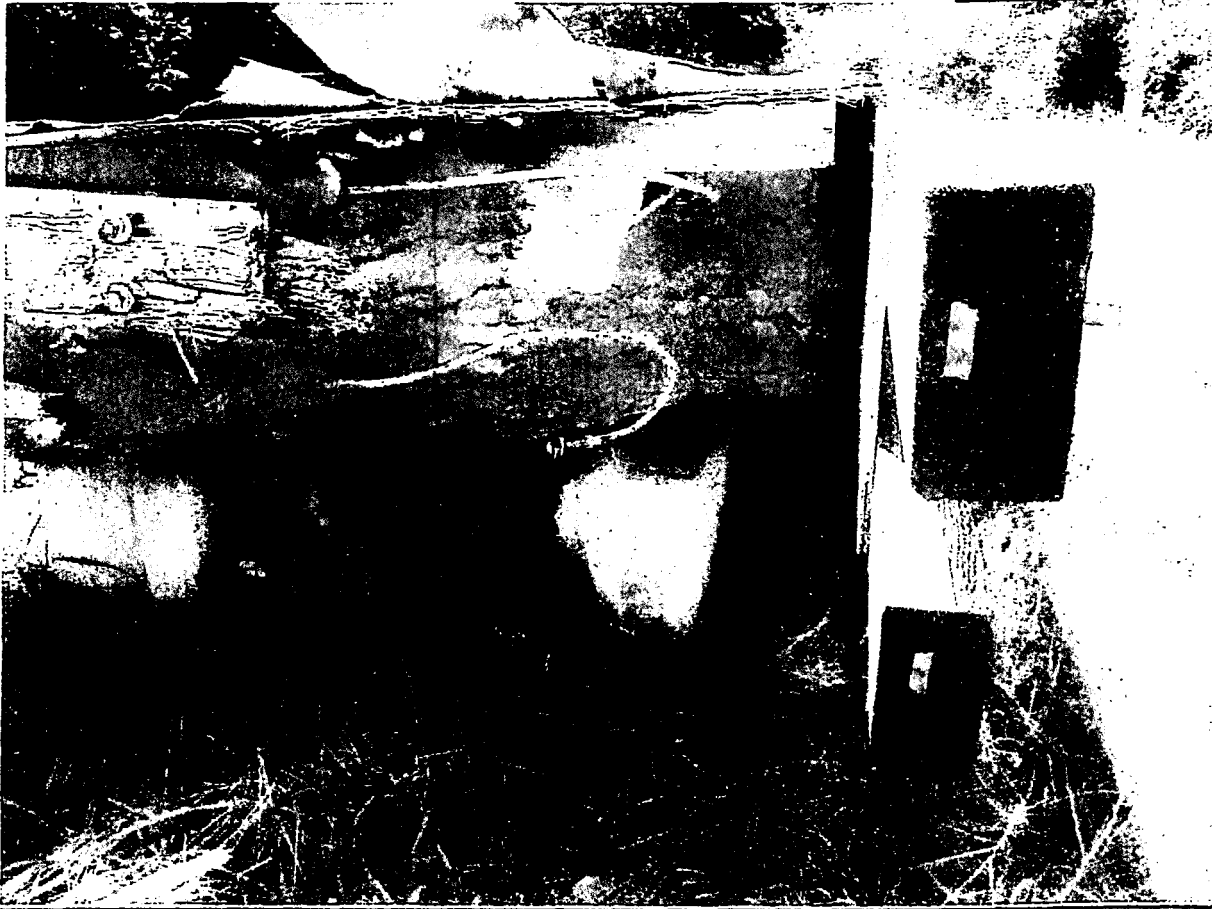
Exhibit 'F'



The result of grinding action when 1 inch thick alleged stainless steel shackles dissolved and released tethering anchor lines.

Exhibit 45 9/19/13
Witness LACEY
LOAN K. HANDELF 813-0310

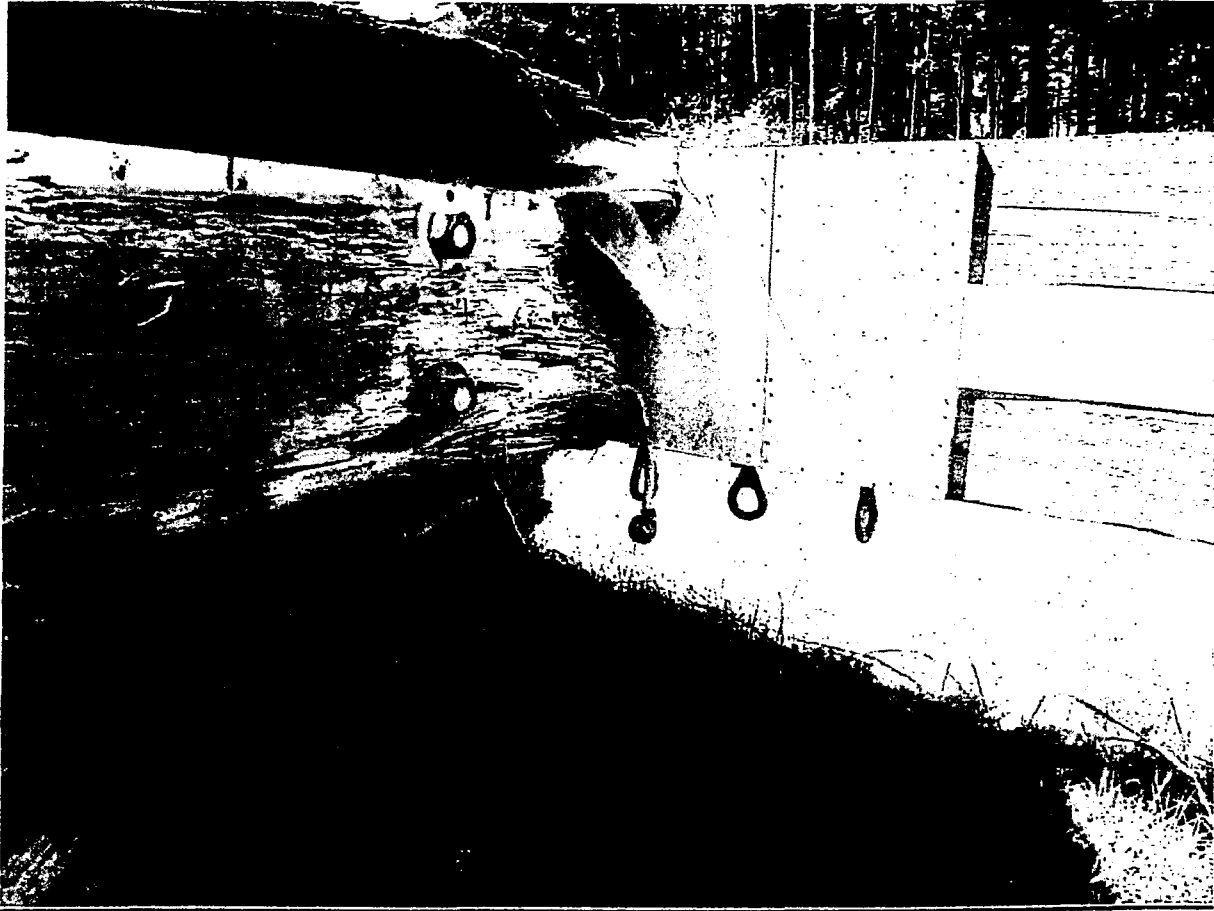
Exhibit 'F'



Twisted steel internal rods and bolts caused by dissolved alleged stainless shackles. New replacement pressure treated beams were added to right. This shows the original positions of the beams. It also shows the damage and loss of materials behind it, including rods, foam, and framing.

Exhibit 46 Date 9/19/13
Witness LACEY
CORI A. HANCOCK 828-3319

Exhibit 'F'



Another view of the prior picture's damage.

Exhibit 47 9/19/13
LACEY
K. LACEY - 8/1/13

Exhibit 'F'



Exhibit 48 9/19/13
LACEY
DEPT. OF JUSTICE

Exhibit 'F'

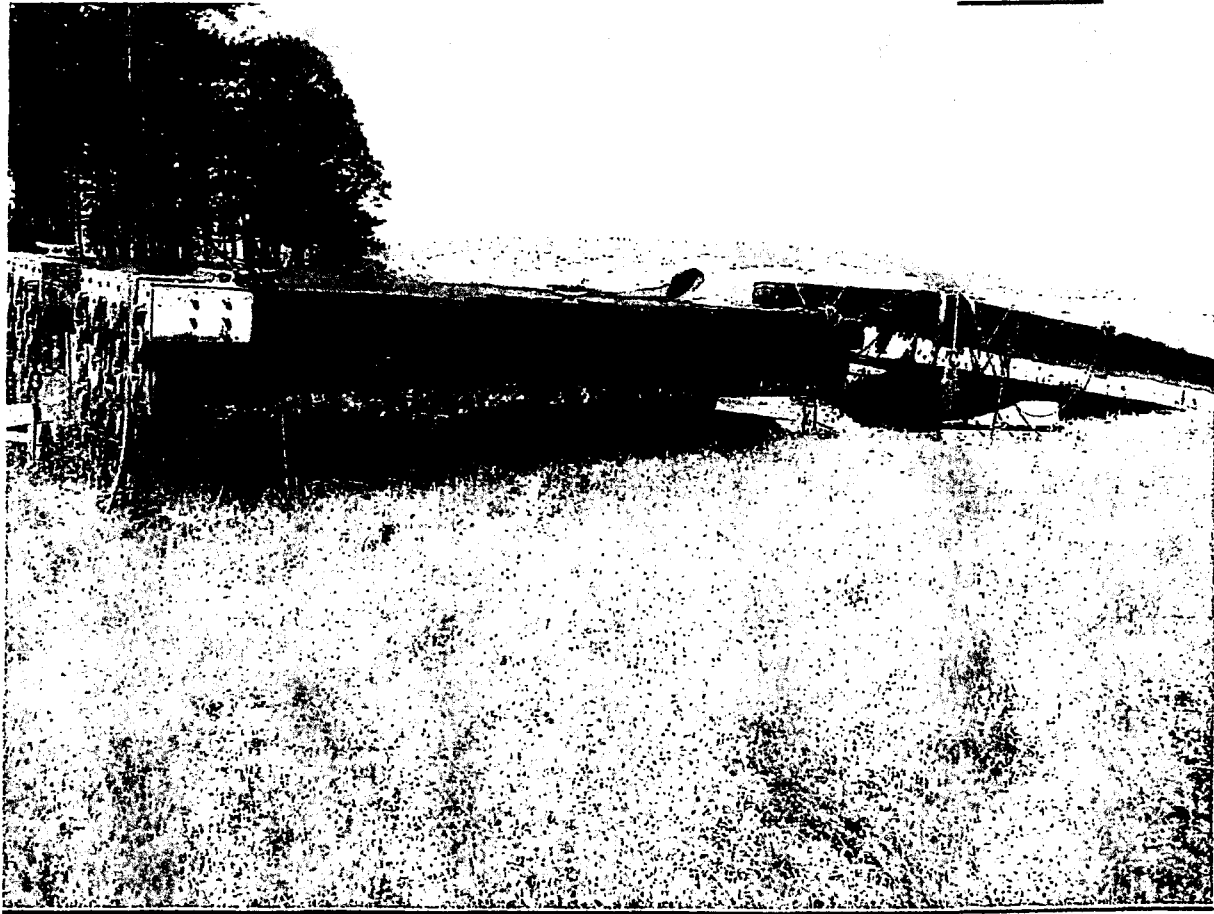


Exhibit 49 Date 9/19/13
Witness LACEY
CORI A. HAWORTH 813-0919

Exhibit 'F'

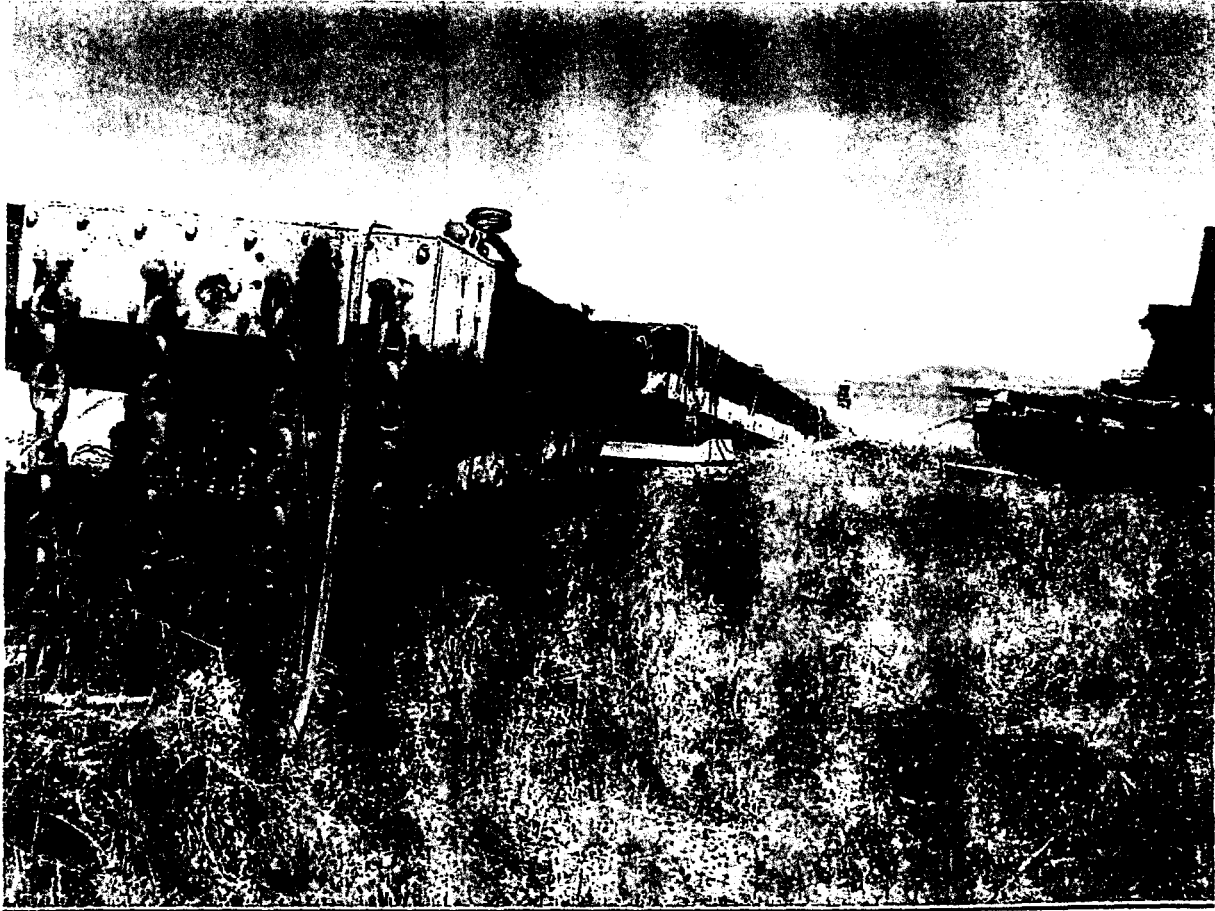


EXHIBIT... SO 9/19/13
Address... LACEY
CORT K. HANCOCK... 40870

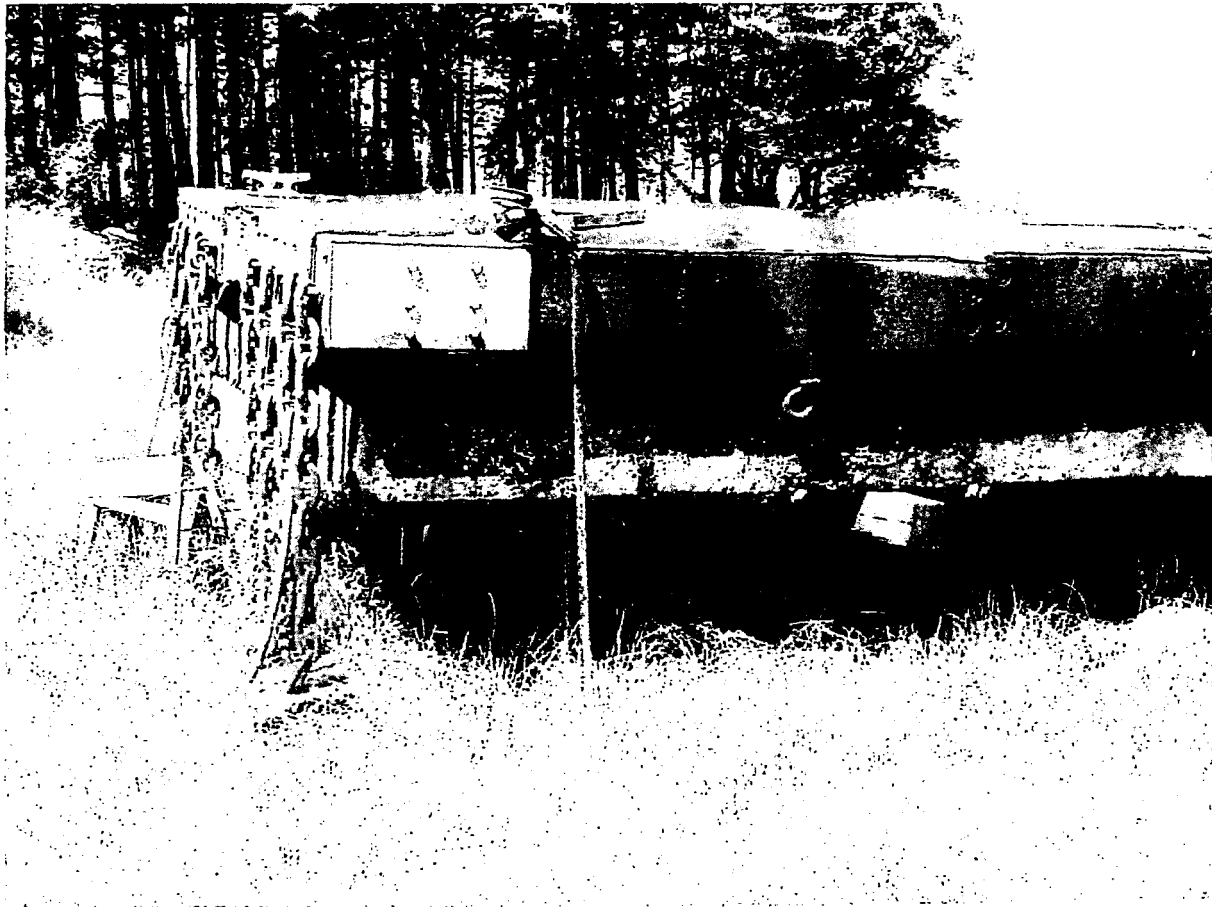
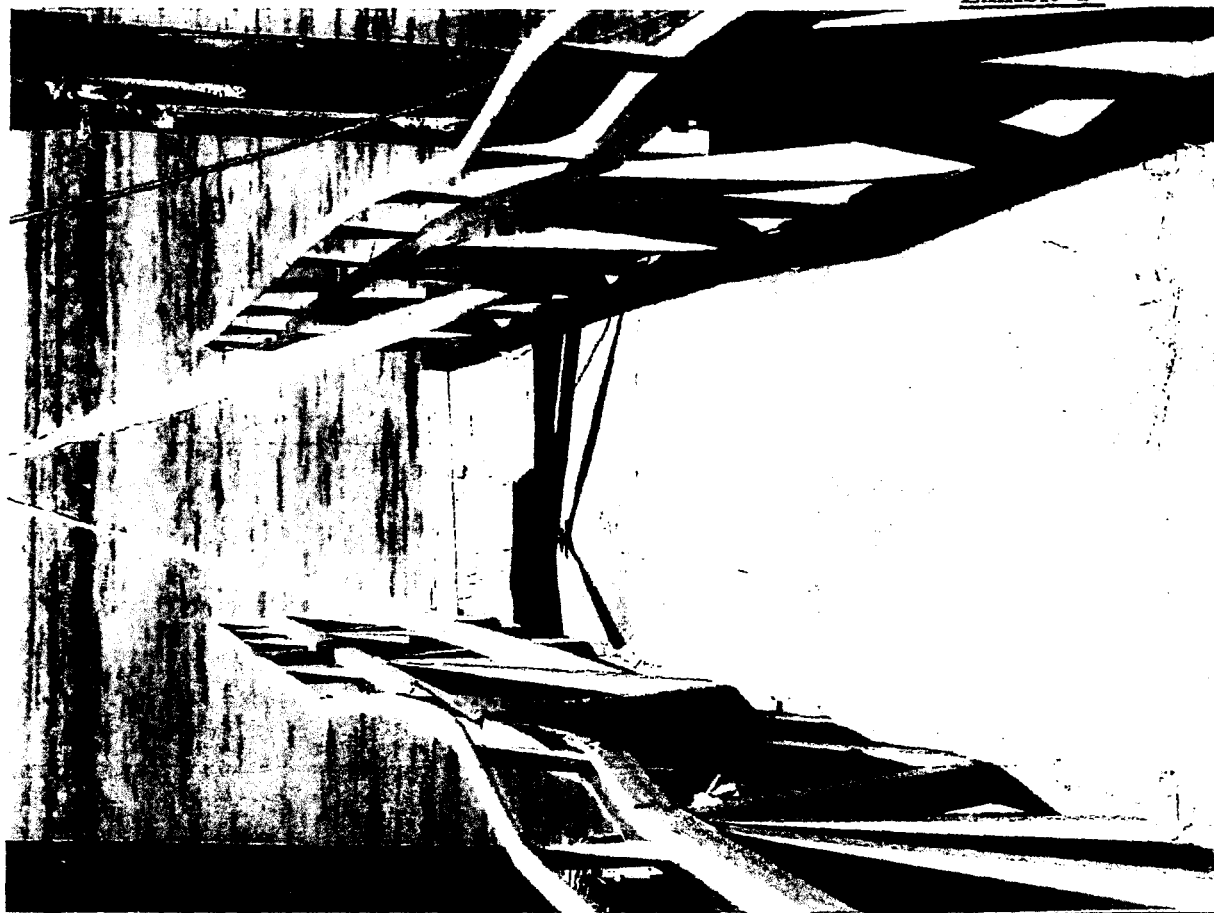


EXHIBIT 51 9/19/13
LACEY
USPS & LACEY 8/14/10

Exhibit 'F'



When dock sections let loose because alleged 1 inch thick stainless steel shackles dissolved, 10,000 to 15, 000 pound dock floats got on shore side on top of gagged rocks and crashed and scraped against dock ramp piers and crashed into dock ramp end over-and-over again. This damaged ramp railing and frame. It also knocked over both pilings and ground through half of one piling.

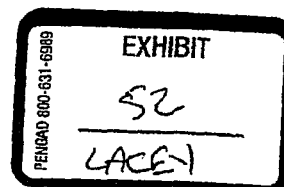
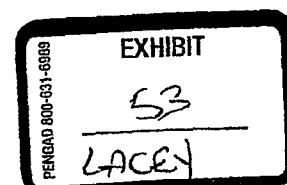
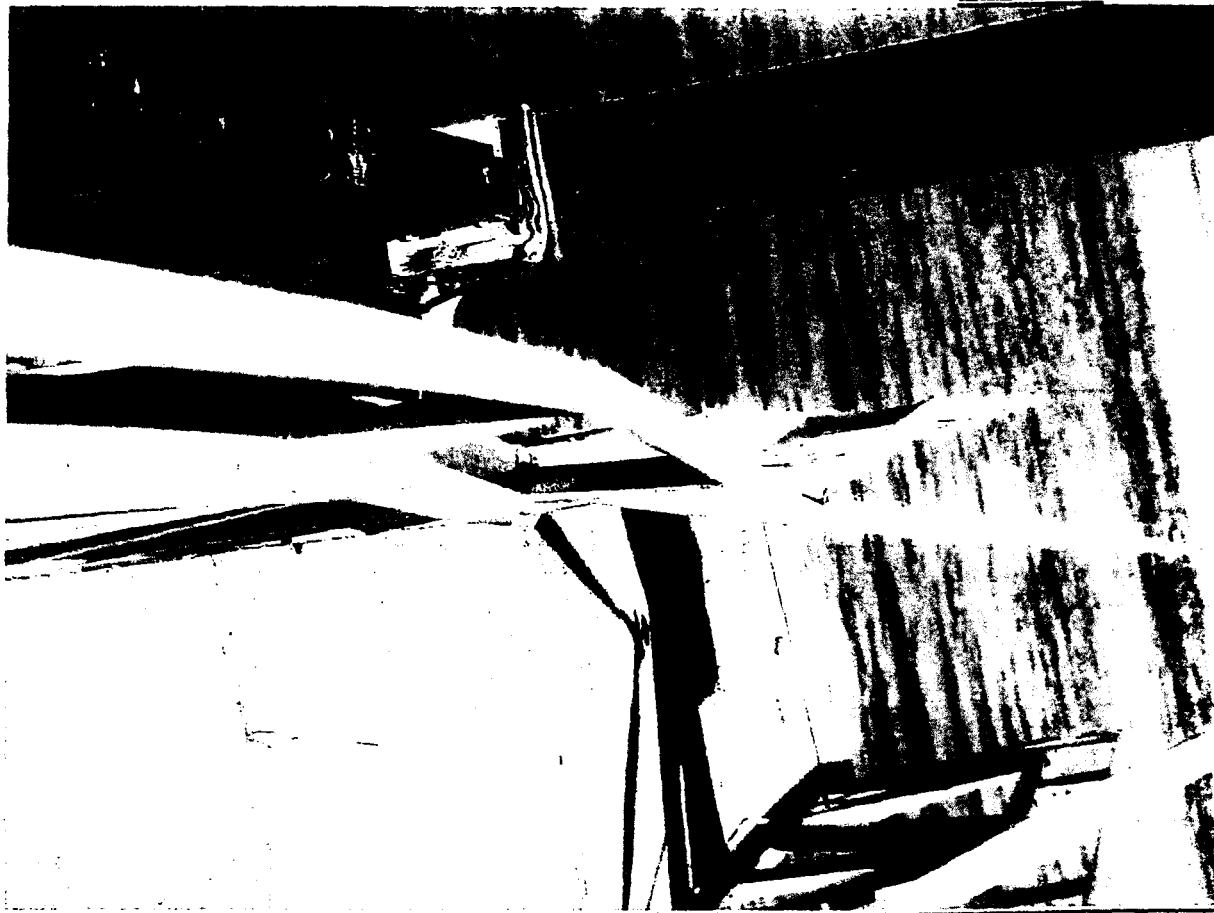
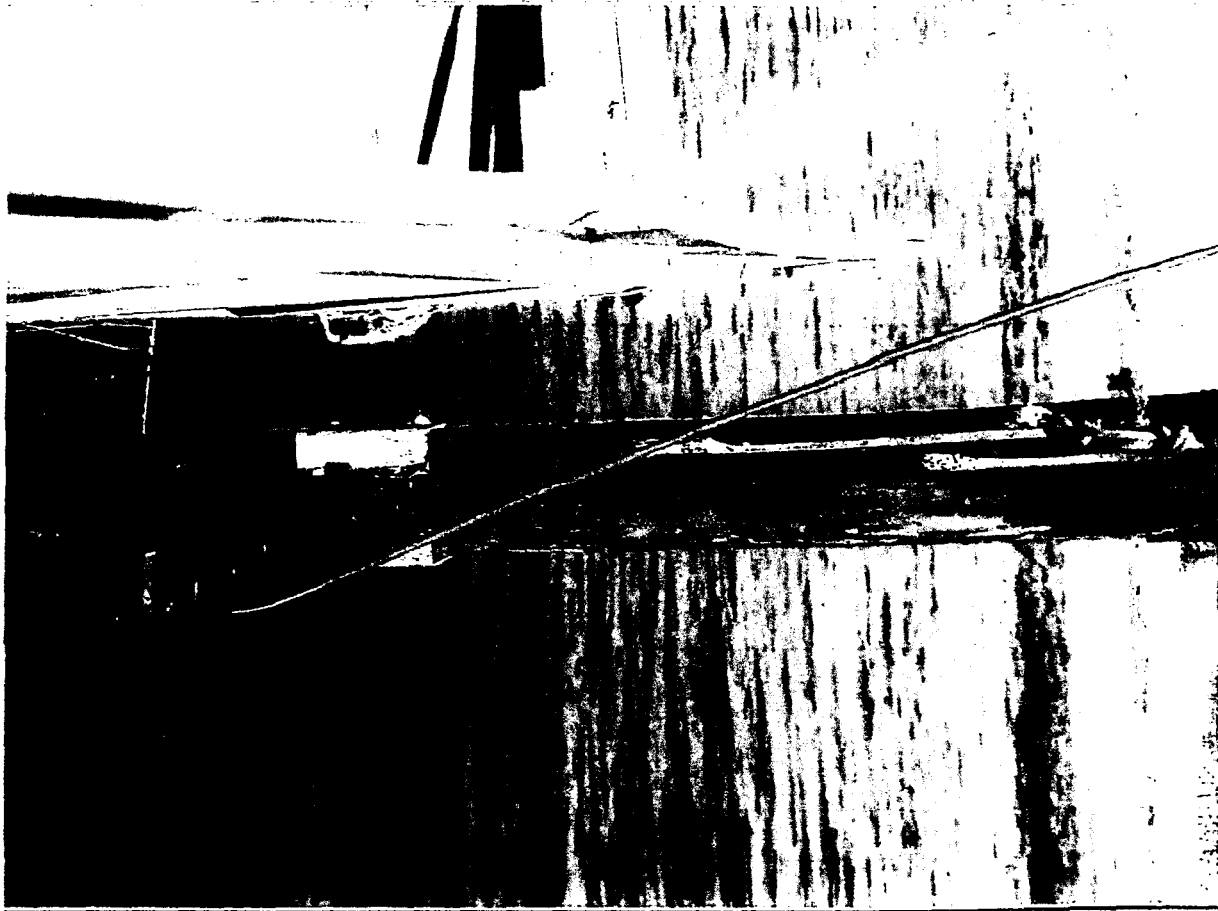


Exhibit 'F'





The piling brace was a late addition after dock ramp pilings were bent over shoreward by freed dock floats. The 10,000 to 15,000 pound dock floats repeatedly slammed against the pilings and ramp end. One of the pilings diameters was scraped hlftway through in a long gash.

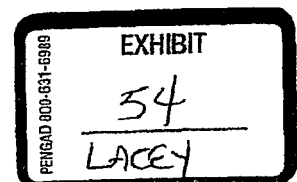
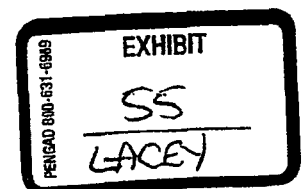
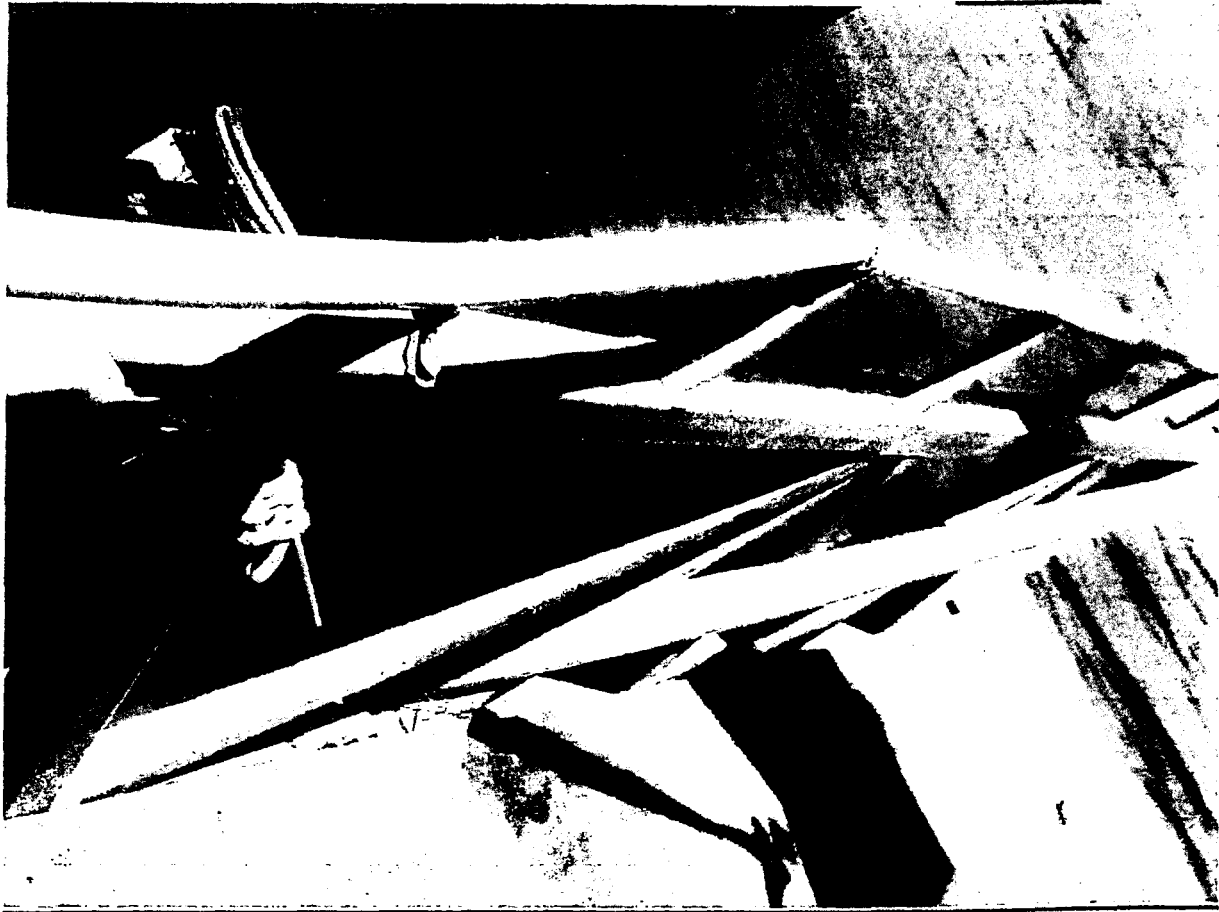


Exhibit 'F'



Appendix D

Test Protocol

Franklin Lacy
Vs.
Rasmussen Wire Rope & Rigging Co.

Draft Protocol for Destructive Testing Examination

Franklin Lacy Vs. Rasmussen Wire Rope & Rigging Co
J.E.I. File No. KEH140

All laboratory examination and testing will be conducted at an independent accredited laboratory. All cutting, mounting, polishing, hardness and microhardness testing, chemical analysis and microstructural evaluation will be conducted by laboratory personnel unless agreed upon by all parties present. In the course of the metallurgical evaluation, it may be necessary to modify or revise this protocol. If so, that modification or revision would be subject to the approval of all interested parties.

General Examination Rules and Guidance

- 1) Payment for all testing, outside testing (which cannot be accommodated by the independent laboratory), personnel and facilities usage fees will be paid by the responsible parties. Laboratory may require an advance deposit to cover anticipated cost.
- 2) The examination will follow the general guidance of ASTM 620-11, ASTM E678-07, ASTM E860-06, ASTM E1020-13, ASTM E1188-11, ASTM E1459-13, ASTM E1492-11 and ASTM E2332-04.
- 3) All parties are responsible for their own photos, notes and drawings. Any party may bring and use extra equipment that they require.
- 4) All parties shall examine a single item of physical evidence at a time. The order in which the items are to be examined is documented in the Proposed Testing Protocol below. Order of testing may be changed by the agreement of attending parties.

- 5) All parties agree to allow any other participating party to observe each inspection, physical measurement, cutting/sectioning or testing of any evidence or part thereof during the testing.
- 6) This examination and testing protocol shall include, but not be limited to, photography, videotaping (note item 10 below), visual inspection, magnification, physical measuring and other forms of documentation.
- 7) Any DESTRUCTIVE disassembly of the evidence, for the benefit of examination of hidden or internal parts, will be communicated as necessary to all the participants before cutting or sectioning occurs. All parties will have an opportunity to photograph the item before sectioning and disassembly and to provide input concerning the sectioning and disassembly process.
- 8) Reasonable efforts will be undertaken to limit damage during the destructive testing to allow reconstruction of the evidence after examination.
- 9) If a participant does not agree with the manner in which the examination is proceeding, the participant can halt the examination at any time by saying "STOP". The concerned participant should then identify their concerns. The concerns of the participant will be noted and accommodated. If agreement and accommodations cannot be reached the examination will be terminated. Please understand that this is a destructive process, where sections of evidence will be destroyed to better understand the potential cause or causes of the subject shackle failures.

- 10) Any video cameras utilized shall have NO audio recording. Participants using personal voice recorders to document personal notes shall make diligent effort to maintain custody and control of their own recording. The recording of other conversations is not permitted, even if inadvertent.
- 11) All laboratory test results will be distributed to all parties simultaneously by the testing laboratory provided their share of the laboratory and/or outside equipment charges have been fully and completely paid.

Proposed Test Protocol

- A. Visual examination and photographic documentation of condition of various shackle components and/or items involved to be tested.
- B. The pieces will be documented and measured.
- C. The location of any feature considered relevant or critical will be recorded on a sketch. The distance of this feature from one or more permanent reference points will be noted. The dimensions of this feature will be recorded on the sketch.
- D. Sections of the failed shackles and/or items to be tested will be marked with permanent identifiers. Marking will be with paint, vibra tool etching and/or attached tag.
- E. Stereomicroscopic and/or digital microscopic examination and microphotography of all individual components in as received condition.
- F. The failed shackle will be cut to reduce size of component to facilitate placement into the SEM specimen chamber.

- G. Failed shackle components will be examined in SEM without cleaning.
- H. Failed subject shackle will be cleaned in alcohol or Alconox to remove surface dirt and debris.
- I. Cleaned shackle or sub-section will be re-examined using stereomicroscope, digital microscope and SEM.
- J. Should the examinations above suggest additional cleaning is necessary, the shackle fracture surfaces of the failed shackle will be cleaned with inhibited HCl, Evapo-Rust and/or any other cleaning agent agreed upon by attending experts.
- K. The fractured shackle components cleaned in above may be photographed by any expert.
- L. Following cleaning, additional stereomicroscopic digital microscopic examination and SEM will be conducted.
- M. Following L), the subject shackle fracture will be cut for mounting, polishing, microhardness testing/profiling, etching and microstructural examination.
- N. A slab section will be cut from the failed shackle, away from the fracture for OES chemical analysis and LECO carbon determination.
- O. Any other destructive testing requested by any expert with agreement of all attending experts.
- P. Additional stereomicroscopic examination and/or digital microscopic examination of the polished surfaces will be conducted as desired by any party. Additional macro and microscopic photographs will be taken as required.

- Q. Additional testing will be conducted if requested by any party and agreed upon by all participating parties.
- R. Any other shackle hole will be cut for further detailed microscopic and SEM examination, macro and microphotography as requested by any expert. Samples will also be examined with stereomicroscope and/or digital microscope. Appropriate areas will be photographed.
- S. Select samples will be examined in the SEM and evaluated using EDS as required by any party.

IN THE COURT OF APPEALS OF THE STATE OF WASHINGTON
DIVISION I

No. 71894-1

FRANKLIN R. LACY
Plaintiff-Appellant

v.

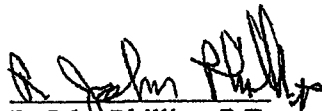
RICHARD RASMUSSEN, BETTY J. RASMUSSEN, RASMUSSEN WIRE
ROPE & RIGGING, CO., RASMUSSEN EQUIPMENT CO., BILL JOOST,
LANDMANN WIRE PRODUCTS, WEISNER, INC., WEISNER STEEL
PRODUCTS, INC.
Defendants-Respondents.

On Appeal from San Juan Superior Court, Cause No. 10-2-05171-7

AFFIDAVIT OF R. JOHN PHILLIPS, P.E.

1. I am a degreed mechanical engineer with 33 years of experience.
2. I am a licensed professional engineer in South Carolina and other states.
3. I am registered with the U.S. Council for International Engineering.
4. I have worked as an engineer in a naval shipyard and have extensive experience with shackles and other rigging equipment used in a saltwater environment.
5. I have investigated numerous rigging equipment failures during my career.
6. I have specified, tested, and certified shackles for critical equipment lifting and repair.
7. I have reviewed photographs of the shackles that were recovered from the damaged docking system, patent documents for the docking system, and information from Mr. Lacy concerning the shackle usage and problems experienced with the shackles.
8. The photographs show that the shackles had severe and extensive pitting corrosion and had fractured in a brittle manner. The shackles had not fractured in a manner consistent with overload or wear.
9. I have reviewed the docking system arrangement and determined that the shackles were used in a proper manner that did not create excessive or unusual forces. The shackles were connected to compatible materials that did not exacerbate the corrosion.
10. The saltwater environment is corrosive to metals. Shackles and other metal components used in saltwater must have the correct material properties to

- resist corrosion. The shackles are understood to have been sold as type 304 stainless steel shackles that were suitable for saltwater use.
11. The shackles began to fail about 7 months after they were put in service. Type 304 stainless steel wire ropes in the docking system have been in place for 10 to 15 years without excessive corrosion. The stainless steel eyebolts connected to some of the shackles have been in place for 10 years with no pitting or deterioration. The docking system anchors and galvanized anchor chain have been in place for 10 years and are in good condition.
 12. The subject shackles are defective because they were made of a material that failed rapidly after it was exposed to saltwater. Type 304 or other suitable grade stainless steel shackles should have a service life of over 10 years under the loading and environmental conditions of the subject shackles in the docking system.
 13. Troubleshooting and eliminating the cause of the missing shackles took several iterations because the shackles would sink to the sea bottom where they could not be found. Finding a failed shackle that still remained attached to the docking system was needed to determine that the shackles were failing as a result of defective material, rather than other more common causes such as pins that were working loose.
 14. The work to secure the dock system, investigate the cause of the missing shackles, and reconnect the dock system required diving as well as work on the surface. This work could only be done when the tides, the current, the wind, and the waves permitted. The reconnection of the dock system components would have to be done during a period of slack tide that was long enough to make the connections and adjustments before the water depth changed with the tide.


R. John Phillips, P.E.

8/6/15
Date

Sworn to this 6th day of August, 2015.


NOTARY PUBLIC FOR SOUTH CAROLINA
MY COMMISSION EXPIRES: 12/22/2018

1 A. I did not make that statement.

2 Q. Is it for use in salt water?

3 A. The application is up to the customer as to where they
4 put the product.

5 Q. Can 304 stainless steel be used in salt water?

6 A. It's up to the customer to --

7 Q. You're the salesman, and you look at the catalogs, and
8 you can't sit there -- if you're sitting there and you're trying
9 to tell me that Type 304 stainless steel is used in salt water,
10 is that -- or you don't know?

11 A. I would have to talk to the manufacturer to see what
12 they recommend. I don't know.

13 Q. So whatever the manufacturer recommends, you put in
14 Type 304 and sold that to me?

15 MR. MCLEAN: Object to the form of the question.
16 You can answer.

17 Q. I don't know what Type 304 is. I am Type 304. I don't

18 know what Type 304 is. I don't know what Type 304 is. I don't

19 know what Type 304 is. I don't know what Type 304 is. I don't

20 know what Type 304 is. I don't know what Type 304 is. I don't

21 know what Type 304 is. I don't know what Type 304 is. I don't

22 know what Type 304 is. I don't know what Type 304 is. I don't

23 A. Yes, because --

24 Q. On 7-7-04, it says Type 304 stainless steel eye and
25 eye turnbuckle; is that correct?

1 A. It is.

2 Q. So Type 304 is the same type of stainless steel as the
3 previous 12 -- or, that we mentioned that you sold me on
4 10-5-2004?

5 A. It would be all Type 304, yes.

6 Q. Okay. So if Type 304 didn't work in salt water, for
7 those bought that were shackles on 10-5, the turnbuckles
8 possibly did not work, Type 304 turnbuckles either; is that
9 correct?

10 MR. MCLEAN: Object to the form of the question.
11 You can answer.

12 A. Can you restate the question?

13 Q. The [REDACTED]
14 stainless steel; is that correct?

15 A. [REDACTED]
16 [REDACTED] the grade of stainless steel.

17 A. Yeah.

18 Q. And the higher the grade, the more expensive it is,
19 for example, is that -- would you say that?

20 A. No, I wouldn't. I would [REDACTED]

21 [REDACTED] I would check with the manufacturer for application.

22 Q. And the manufacturer would [REDACTED] application?

23 A. The buyer would tell the manufacturer, and the
24 manufacturer would tell the buyer.

25 [REDACTED] And so if they were going to sell you salt water,

1 [REDACTED] the customer, it was 304 stainless

2 [REDACTED] stainless steel shackles?

3 [REDACTED] I'd have to ask the manufacturer.

4 [REDACTED] And whatever the manufacturer told you, these are what

5 [REDACTED] the customer?

6 [REDACTED] their product was

7 Q. On 5-24-2004 on that same grouping, coming a little
8 earlier, would you read the first item it says on that.

9 A. What -- May what?

10 Q. May 24, 2004.

11 A. 27th. Okay. The first item is a 304 stainless steel

12 stainless steel anchor shackle with a 3/4 inch diameter.

13 Q. And how many were ordered?

14 A. Twenty five.

15 Q. So you sold me 25 one inch 304 stainless steel

16 anchor shackles, and the manufacturer would have told you that

17 they were for use in salt water, if the customer specified to you

18 for use in salt water.

19 MR. MCLEAN: Object to the form of the question.

20 Q. You sold me 304 type stainless steel?

21 [REDACTED]

22 Q. And that isn't as good as 316 stainless steel.

23 A. I don't know that. I'd have to ask the vendor of the
24 shackles.

25 Q. And so if the manufacturer told you it was good for

1 salt water, then you'd sell them to me; is that right?

2 MR. MCLEAN: Object to the form of the question.

3 Q. And I specified for use in salt water.

4 MR. MCLEAN: I object to the form of the
5 question.

6 ~~Q. If I specified that I buy shackles for use in salt~~
7 ~~water, and you went to the manufacturer and checked with him,~~
8 ~~and he told you that to sell me 300 sets of these steel shackles,~~
9 ~~that's what you'd sell me.~~

10 MR. MCLEAN: Object to the form of the question;
11 calls for speculation. You can answer.

12 Q. You can answer.

13 A. ~~Yes, I would, by the manufacturer or the shackle on~~
14 ~~the application of their product.~~

15 Q. Did I choose the manufacturer of the shackles that you
16 bought from?

17 A. You didn't specify anything as far as application or
18 manufacturer. I offered domestic and import, you picked the
19 lower price, and that's where it went.

20 Q. You really believe that, do you?

21 A. A hundred percent. Yes.

22 Q. On 7-15-2003.

23 A. Okay.

24 Q. What is the first item on that work order?

25 A. It's a one-inch-diameter six-foot, and it has thimble

1 Q. Were you aware of the accepted standard for
2 supervising goods manufactured in China?

3 A. I don't know.

4 Q. To prevent these things from happening?

5 A. I don't know, no.

6 Q. Were you aware of the Chinese culture that encourages
7 cutting corners in manufacturing processes as long as it looks
8 good and they aren't supervised?

9 A. I don't know, no.

10 Q. You're selling goods from China, is that right?
11 That were manufactured in China?

12 A. A small yes.

13 Q. Had you ever heard of the Chinese saying that the Chinese
14 were good at making things and we were providing viable products?
15 That's what they just look good at the time they bought them?
16 A. We purchased through our established vendors and
17 suppliers, and we we relied on those suppliers and vendors to
18 supply us with good quality products.

19 Q. But you don't go ahead and investigate those products
20 coming from companies where they're quality products?
21 A. We rely on our suppliers and our suppliers that we have
22 dealt with for a number of years, their reputation, and we end
23 they take care of that.

24 Q. But you don't research your suppliers to make sure you
25 have viable products that are manufactured in China and good?

1

2

3

4

Q. How do you rely on them? Do you just ask them?

5

6

A. We have dealt with these manufacturers and these vendors for a number of years.

7

8

9

Q. Other than you have dealt with them for a number of years, is there anything you do to make sure your customers have quality products?

10

A. I don't understand that question.

11

12

13

14

Q. Other than relying on vendors and manufacturers who are trying to sell you products to sell to your customers, do you take any other steps at all to make sure you're getting quality products to your customers?

15

16

17

A. We know -- we know the items that we are purchasing from our vendors, and we have had experience with those products for a number of years and have had no problems.

18

19

20

21

Q. You don't know whether your vendors bought from different manufacturers than they used to -- than they bought today? You don't know whether they changed manufacturers or not; is that correct?

22

A. Yes -- no. I don't know. I don't know.

23

24

Q. Your customers are buying from you because they are relying on you being a reputable company; is that correct?

25

A. That would be one part of it.

EXHIBIT "G"

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
IN AND FOR THE COUNTY OF SAN JUAN

FRANKLIN R. LACY, representing
self,

No. 10-2-05171-7

Plaintiff,

AFFIDAVIT OF
FRANKLIN R. LACY

RICHARD RASMUSSEN, BETTY J.
RASMUSSEN, et al., owner(s),
RASMUSSEN WIRE ROPE & RIGGING
CO., RASMUSSEN EQUIPMENT
COMPANY, BILL JOOST, CHANG DOE
SHACKLE MANUFACTUR-
ING CO.,

Defendants.

AFFIDAVIT OF FRANKLIN R. LACY

STATE OF FLORIDA

COUNTY OF COLLIER

On this day, Franklin R. Lacy appeared before me, the undersigned notary public. After I administered an oath to him, he said:

1. I, Franklin R. Lacy, am plaintiff, ProSe, and declare the facts in this affidavit are within my personal knowledge and are true and correct. I understand if I make a false statement, it would be under penalty of perjury.

2. On February 19, 1991, I filed for a patent on a docking system. Patent Number 5,107,784 was awarded on April 28, 1992.

AFFIDAVIT OF
FRANKLIN R. LACY -1
NO. 10-2-05171-7

PLAINTIFF FRANKLIN R. LACY
1083 N. COLLIER BLVD., #402
MARCO ISLAND, FLORIDA 34145
(239) 970-2213, (360) 378-6918

3. My patent involves the unique capability of maintaining position of the dock through currents and storms without the use of pilings to hold it in place. This is particularly useful for rocky and deepwater shorelines where pilings won't work.

4. After considerable involvement to get a building permit, I received permission to build my dock on my property on San Juan Island, Washington in early 1996. I had to get a U.S. Army Corps of Engineers permit; approval from the San Juan County Council; approval of an archiologist; and a search for sea grass. The County Council was strongly opposed to any building of docks anywhere in the county; however when I appeared before them demonstrating the principle on a working model they became intrigued and gave me my permit. I intend to build a model in order to demonstrate my dock system to the jury in this matter.

5. I built a 48 foot by 55 foot pole building on my property and proceeded to build my five dock sections. Each dock section is 25 feet long and 30 inches high. Three floating dock sections are 10 feet wide and weigh approximately 10,000 pounds each. Two floating dock sections are 15 feet wide and weigh approximately 15,000 pounds each. These later two sections would act as a breakwater at the top of a 'T' shaped dock system. My pole building has a concrete floor and a free height of 14 feet throughout. Four large doors on rollers cover an end on the 48 foot side of the building. Approximately 500 feet of heavy duty power had

AFFIDAVIT OF
FRANKLIN R. LACY - 2
NO. 10-2-05171-7

PLAINTIFF FRANKLIN R. LACY
1083 N. COLLIER BLVD., #402
MARCO ISLAND, FLORIDA 34145

(239) 970-2213, (360) 378-6918

5. (continued) lights, a fibreglaser, and an air compressor drawing from it. 25% of the pole building's area is occupied by rows of floor-to-ceiling deep shelving.

6. I had a specialized trailer built to transport the dock sections from land into the salt water at the beach on my property. I had a 3500 square foot separate heated shop built to support the engineering construction of the dock. Roads with 8 inches of gravel were built to support the loading of the dock sections, even in wet weather. 8 separate specialized floats (8 feet x 8 feet x 4 feet high each) were constructed to set eighteen 8 foot x 8 foot by 1 foot concrete slab anchors under tension in up to 80 feet of salt water.

7. I called and made an appointment with Bill Joost of Rasmussen Company in early 1996. When we met, I sketched out my patented dock system and told him that it would be installed off my property's salt water shoreline on San Juan Island. I emphasized that whatever rigging that he sold me would have to be impervious to salt water. Mr. Joost impressed me with his knowledge of the products that could help secure my dock sections. He also said that he was certified in rigging, so he knew the products in that field and would be useful in supplying products that he would recommend to take care of all my rope and attachment needs. I told him that I wanted the best quality products possible. He agreed to listen to my needs and recommend products that he was sure I would be happy with. As a result I trusted him, and we developed a fiduciary relationship. I told him not to sell me any products

AFFIDANT OF
FRANKLIN R. LACY - 3
NO. 10-2-05171-7

PLAINTIFF FRANKLIN R. LACY
1083 N. COLLIER BLVD., #402
MARCO ISLAND, FLORIDA 34145

(239) 970-2213, (360) 378-6918

6. (continued) made in China. I explained that I took a Commerce tour to learn how to do business in China, Japan, South Korea, Taiwan, and Thailand. This tour was conducted annually and paid for in part by the various countries visited. There were seminars and trade shows at each location. The one exception is that Hong Kong was the destination where we learned about doing business in China. At that time Hong Kong was under British control. I learned that we cannot trust the Chinese to keep their word on the quality of the goods produced. It is an imperative to hire an independent company to directly oversee the manufacture of the goods in China. It is within the character of the Chinese to look you straight in the eye, shake your hand, smile, and then provide the absolute cheapest product whether it is inferior quality or not. To the Chinese it is all about profit. They will sell the customer junk as long as it looks good until they get paid. I explained to Mr. Joost that this is why I specify, "No products made in China". He said he understood, and he will sell me products made in England. He warned that it will cost me more. I said, "That's fine." He said that he would make a note of it, and I trusted him to do exactly that. I did not learn until 2009 that he went back on his word and had been selling me products made in China despite my repeating my requirement for him to not provide China manufactured goods each time I ordered and reordered what he recommended. In 2009 Bill Joost said that only China makes stainless steel shackles. He can't get them from anywhere else. I felt betrayed. If I had been informed that Defendants switched to providing me with shackles and turn buckles and other products made in China, I

AFFIDAVIT OF
FRANKLIN R. LACY - 4
NO. 10-2-05171-7

PLAINTIFF FRANKLIN R. LACY
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(239) 970-2213, (360) 378-6918

would have rejected them or at the very least tested each one before putting it into use.

7. Our arrangement was that I paid with a check for each order picked up, or I would pay with my VISA card. The later mostly occurred when I phoned in the quantity and size of the products needed, and I had them almost always shipped to me in Friday Harbor, WA. I always stated that I wanted best quality products, and Bill Joost made the selection. Then Rasmussen Company would ship the order to me via Friday Harbor Freight or UPS. Defendants called the freight company or UPS when the order was ready to pick up. The orders were shipped prepaid including shipping and sales tax.

8. When I picked up my first order from Bill Joost at Rasmussen Company, I noticed that there was fine print on the back of the invoice. Mr. Joost explained to me that they used the same form to rent equipment to customers. It was much like the way people rent cars with fine print on the back of the car rental form. He said that it only refers to equipment and not products. Since I was just buying products, it would not apply to me. I laboriously read the extremely difficult-to-read, very-faint, fine print and confirmed that it only applies to equipment. Nobody ever told me that they made any changes to that fine print alleged agreement. Now I notice in Defendants' discovery production that Defendants gave me two different copies of that agreement. One copy only had "equipment" in the fine print. The second copy has "goods" in the fine print. They never informed me of this change. I allege that this is deceptive business practices. It is highly unethical and not legal. Please see the back of Exhibits 4 to 7 (Cp. 124, Lines 2 - 19; H). These exhibits are very faint. It required "Best Quality", full contrast, darkest brightness just to copy for Exhibits 8, 9, 58 - 72.

ATTENDANT OF
FRANKLIN R. LACY - 5
NO. 10-2-05171-7

PLAINTIFF FRANKLIN R. LACY
1083 N. COLLIER BLVD., #402
MARCO ISLAND, FLORIDA 34145

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9. I have owned the same condo in Hawaii since before I received my dock patent. I lived each year in Friday Harbor, Washington from March through October and December. So I was in Hawaii each year during the months that have the worst tides and storms. Working on the dock during these months would be quite problematic. I was in Hawaii in November, January, and February each year. During this time, I had contractors on-site in Friday Harbor performing work on the dock system. They also monitored the holding of the dock, and I was readily available via phone. If there was a problem, I could fly home on a moment's notice. During November, January, and February each year, I was working on investments to have income. The dock system repairs, caused by Rasmussen created problems because of poor products. It was costing me an average of around \$123,000 per year without my getting any income from it.

The remainder of Mr. McLean's MPSJ pleading is disputed, but it is well argued in my Statement of Facts herein with the deposition references from Bill Joost, Richard C Rasmussen, Betty J Rasmussen, and myself. Defendants should have used my clarified and corrected sworn deposition in their MPSJ. This was served on Mr. McLean, Defendants' counsel, on November 4, 2013, but they didn't.

10. Comparing the depositions of Bill Joost and Richard C Rasmussen, I see that there is a direct conflict. Bill Joost says that he's not responsible for researching products to be carried, and he only has a limited buying responsibility. Bill Joost is one of two most senior salesmen. Richard C. Rasmussen says that his four salesmen are totally responsible for buying products and handling complaints (Cp. 131, Line 14 to p. 132, Line 14).

AFFIDAVIT OF
FRANKLIN R. LACY - 6
NO. 10-2-05171-7

PLAINTIFF FRANKLIN R. LACY
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11. Even though the alleged stainless steel shackles deteriorated with sections coming apart to allow lines to escape, the stainless steel eyebolts mounted to the dock that received the shackles look today in as good shape as when they were first ordered from a Seattle fabricator. Those eyebolts are also one-inch diameter.

12. I will be using expert witnesses to determine a fair assessment of damages as a result of my dock system patent having run out.

13. The alleged stainless steel shackles deteriorated in less than seven months from when they were installed unused. The one-inch double braided nylon anchor lines are stretchy and under tension, so when portions of each of the individual shackles deteriorated to form gaps in certain sections, the dock lines let loose with considerable force, which made the lines and defective shackles non-recoverable. I always believed that the shackle bolts were unscrewing, and I tried ever increasing things to prevent this from happening. Then in late June 2009, I examined my remaining unused shackles that I had soaking in salt water in a 5 gallon bucket for less than 7 months. They were all badly deteriorated (exhibit 11). I had no opportunity to know that the shackles were 100% defective until then.

14. I did everything I could think of to try to mitigate the damages. From 2006 to today there was just one float left out to try to cure the problem, not all five dock floats, which would've increased the cost considerably over the future years. There were increasing extra precautions used to hold the shackle bolts in place with a screw in on the yoke and with an added locking nut screwed onto the shackle bolt end on the outside of the yoke and with a stainless steel cotter pin that came with the shackle then subsequently replaced before it was used thinking that was possibly the problem. In addition to my putting in new different cotter pins than what came with the shackles, I wrapped tie wire in the threads to try to jam

14. (continued) the nut from unscrewing after it was tightened on as can be seen in Exhibit 11's first hint of a deteriorated shackle. This shows the cotter pin and the tie wire completely in place yet a portion of the yoke of the shackle is completely missing. I also tried coating the shackle with water resistant grease, and I also used wire reinforced rubber tubing to put on the shackle bolt in case there was a wearing away issue where it was connected. I used one-inch double braided nylon line to tie the joints in such a way that the line won't chafe as a backup when and if the shackle let loose. I tried double shackling. This involved having two paths connecting each joint, and each joint would then use six shackles instead of one shackle. The six shackles had three on each path going from the eyebolt to the nylon anchor line.

15. Please be aware that the tides are most favorable for working on the dock during May to October. The first pictures in Exhibit 12 show the under corner of the dock float where the eye bolts are attached. There is considerable vegetation, and that is just one year of growth. We cleaned the shackles and eyebolts off every year, and we inspected the shackles as best we could. With the tides and the storms, the water gets quite murky, and it's difficult to observe whether the shackles are cracked or were deteriorated in the inside and not showing shallow deterioration on the outside. My redundant systems prevented loss of the one remaining float, so from that standpoint the mitigation was working.

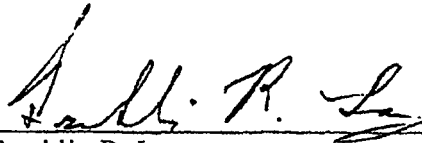
16. Every time I communicated with Bill Joost including my seeking what he recommends when I called needing replacement shackles and resultant replacement double braided nylon lines, he was made aware of what was happening. I was under considerable pressure to get the dock system in place and be able to license them to dock installers. The dock anchoring system worked beautifully except for the alleged stainless steel shackles letting loose in well less than a year.

AFFIDAVIT OF
FRANKLIN R. LACY - 8
NO. 10-2-05171-7

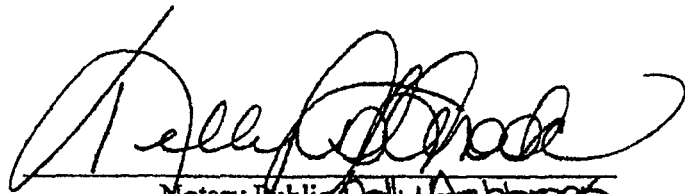
PLAINTIFF FRANKLIN R. LACY
1083 N. COLLIER BLVD., #402
MARCO ISLAND, FLORIDA 34145

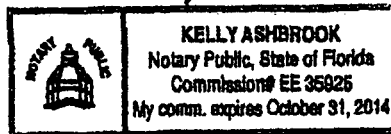
17. All the statements made by me in this pleading herein and on the Depositions of Exhibits 'A' to 'D' are the truth, the whole truth, and nothing but the truth so help me God.

18. Further affiant sayeth not.


Franklin R. Lacy

SWORN AND SUBSCRIBED to before me on this the 31st day of December, 2013.


Notary Public Kelly Ashbrook



AFFIDAVIT OF
FRANKLIN R. LACY - 9
NO. 10-2-05171-7

PLAINTIFF FRANKLIN R. LACY
1083 N. COLLIER BLVD., #402
MARCO ISLAND, FLORIDA 34145

(239) 970-2213, (360) 378-6918

Hearing Date: July 20, 2012
10:30 a.m.

Without oral argument

COUNTY CLERKS OFFICE
FILED

JUL 12 2012

JOAN P. WHITE
SAN JUAN COUNTY, WASHINGTON

SUPERIOR COURT OF WASHINGTON IN AND FOR SAN JUAN COUNTY

FRANKLIN R. LACY, representing self,

Plaintiff,

v.

RICHARD RASMUSSEN, BETTY J.
RASMUSSEN, owners, RASMUSSEN WIRE
ROPE & RIGGING CO., RASMUSSEN
EQUIPMENT CO., BILL JOOST,
LANDMANN WIRE PRODUCTS, WEISNER,
INC., WEISNER STEEL PRODUCTS, INC.,
Change Doe Shackle Manufacturing Co.,

Defendants.

No. 10-2-05171-7

DEFENDANT LANDMANN WIRE
ROPE PRODUCTS, INC.'S BRIEF IN
OPPOSITION TO PLAINTIFF'S
MOTION TO STAY PLEADINGS
AND COURT ORDERS

COMES NOW Defendant Landmann Wire Rope Products, Inc., (hereafter Landmann)
and submits the following brief in opposition:

Plaintiff's motion should be denied. First, Plaintiff has no legal basis for bringing this motion. Second, his arguments have no merit anyway. Plaintiff is moving the Court to stay all pleadings and Court Orders predated June 14, 2012, and those related to Weisner Steel's and Landmann's Motions for Summary Judgment which were heard by the Court on June 15, 2012. On June 15, 2012, the Court dismissed Plaintiff's claims. There are no pleadings or Court Orders to be stayed as the case has been dismissed against these Defendants.

DEFENDANT LANDMANN WIRE ROPE
PRODUCTS, INC.'S BRIEF IN OPPOSITION TO
PLAINTIFF'S MOTIONS TO STAY PLEADINGS
AND COURT ORDERS - 1

GARDNER TRABOLSI & ASSOCIATES PLLC
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TELEPHONE (206) 256-6309
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ORIGINAL

Hearing Date: July 20, 2012
10:30 a.m.

Without oral argument

COUNTY CLERKS OFFICE
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JUL 12 2012

JOAN P. WHITE
SAN JUAN COUNTY, WASHINGTON

SUPERIOR COURT OF WASHINGTON IN AND FOR SAN JUAN COUNTY

FRANKLIN R. LACY, representing self,

Plaintiff,

v.

RICHARD RASMUSSEN, BETTY J.
RASMUSSEN, owners, RASMUSSEN WIRE
ROPE & RIGGING CO., RASMUSSEN
EQUIPMENT CO., BILL JOOST,
LANDMANN WIRE PRODUCTS, WEISNER,
INC., WEISNER STEEL PRODUCTS, INC.,
Change Doe Shackle Manufacturing Co.,

Defendants.

No. 10-2-05171-7

DEFENDANT LANDMANN WIRE
ROPE PRODUCTS, INC.'S BRIEF IN
OPPOSITION TO PLAINTIFF'S
MOTION TO STAY PLEADINGS
AND COURT ORDERS

COMES NOW Defendant Landmann Wire Rope Products, Inc., (hereafter Landmann)
and submits the following brief in opposition:

Plaintiff's motion should be denied. First, Plaintiff has no legal basis for bringing this
motion. Second, his arguments have no merit anyway. Plaintiff is moving the Court to stay
all pleadings and Court Orders predated June 14, 2012, and those related to Weisner Steel's
and Landmann's Motions for Summary Judgment which were heard by the Court on June 15,
2012. On June 15, 2012, the Court dismissed Plaintiff's claims. There are no pleadings or
Court Orders to be stayed as the case has been dismissed against these Defendants.

86
DEFENDANT LANDMANN WIRE ROPE
PRODUCTS, INC.'S BRIEF IN OPPOSITION TO
PLAINTIFF'S MOTIONS TO STAY PLEADINGS
AND COURT ORDERS - 1

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COUNTY CLERKS OFFICE
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JUL 12 2012

JOAN P. WHITE
SAN JUAN COUNTY, WASHINGTON

SUPERIOR COURT OF WASHINGTON IN AND FOR SAN JUAN COUNTY

FRANKLIN R. LACY, representing self,

Plaintiff,

v.

RICHARD RASMUSSEN, BETTY J.
RASMUSSEN, owners, RASMUSSEN WIRE
ROPE & RIGGING CO., RASMUSSEN
EQUIPMENT CO., BILL JOOST,
LANDMANN WIRE PRODUCTS, WEISNER,
INC., WEISNER STEEL PRODUCTS, INC.,
Change Doe Shackle Manufacturing Co.,

Defendants.

No. 10-2-05171-7

DEFENDANT LANDMANN WIRE
ROPE PRODUCTS, INC.'S BRIEF IN
OPPOSITION TO PLAINTIFF'S
MOTION TO STAY PLEADINGS
AND COURT ORDERS

COMES NOW Defendant Landmann Wire Rope Products, Inc., (hereafter Landmann)
and submits the following brief in opposition:

Plaintiff's motion should be denied. First, Plaintiff has no legal basis for bringing this
motion. Second, his arguments have no merit anyway. Plaintiff is moving the Court to stay
all pleadings and Court Orders predated June 14, 2012, and those related to Weisner Steel's
and Landmann's Motions for Summary Judgment which were heard by the Court on June 15,
2012. On June 15, 2012, the Court dismissed Plaintiff's claims. There are no pleadings or
Court Orders to be stayed as the case has been dismissed against these Defendants.

86
DEFENDANT LANDMANN WIRE ROPE
PRODUCTS, INC.'S BRIEF IN OPPOSITION TO
PLAINTIFF'S MOTIONS TO STAY PLEADINGS
AND COURT ORDERS - 1

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ORIGINAL

COUNTY CLERKS OFFICE
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JUN 11 2012

JOAN P. WHITE
SAN JUAN COUNTY, WASHINGTON

SUPERIOR COURT OF WASHINGTON IN AND FOR SAN JUAN COUNTY

Franklin R. Lacy representing self,

Plaintiff,

NO. 10-2-05171-7

v.

DEFENDANTS WEISNER, INC. AND
WEISNER STEEL PRODUCTS' REPLY
IN SUPPORT OF MOTION TO DISMISS

RICHARD RASMUSSEN, BETTY J.
RASMUSSEN, owners, RASMUSSEN WIRE
ROPE & RIGGING CO., RASMUSSEN
EQUIPMENT CO., BILL JOOST,
LANDMANN WIRE PRODUCTS,
WEISNER, INC., WEISNER STEEL
PRODUCTS, INC., Chang Doe Shackle
Manufacturing Co.,

Hearing: Friday, June 15, 2010 10:30 a.m.

Defendants.

I. INTRODUCTION

Defendants Weisner, Inc. and Weisner Steel Products' motion to dismiss should be granted. The claims alleged in plaintiff's complaint are preempted by the Washington Product Liability Act. The law could not be more clear on this issue and plaintiff's assertion that his claims are not preempted is simply wrong. Plaintiff's breach of implied warranty claim against defendants Weisner must also be dismissed because the complaint does not allege any contractual relationship with these defendants. The lack of privity between plaintiff and defendants Weisner precludes any such claim. Plaintiff's assertion that these defendants are nonetheless subject to liability based on a "market share" theory is unavailing. Plaintiff's claims are also barred by the statute of limitations and his amended complaint joining these defendants

DEFENDANTS WEISNER, INC. AND WEISNER STEEL
PRODUCTS' REPLY IN SUPPORT OF MOTION TO DISMISS - 1

SENT ON 6/11/12 VIA FAX FOR FILING IN SAN JUAN
COUNTY SUPERIOR COURT LA212007PLEADINGSREPLY

MERRICK, HOFSTEDT & LINDSEY, P.S.
ATTORNEYS AT LAW
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SEATTLE, WASHINGTON 98121
(206) 882-0810

COUNTY CLERKS OFFICE
FILED

JUN 11 2012

JOAN P. WHITE
SAN JUAN COUNTY, WASHINGTON

SUPERIOR COURT OF WASHINGTON IN AND FOR SAN JUAN COUNTY

Franklin R. Lacy representing self,

Plaintiff,

NO. 10-2-05171-7

v.

DEFENDANTS WEISNER, INC. AND
WEISNER STEEL PRODUCTS' REPLY
IN SUPPORT OF MOTION TO DISMISS

RICHARD RASMUSSEN, BETTY J.
RASMUSSEN, owners, RASMUSSEN WIRE
ROPE & RIGGING CO., RASMUSSEN
EQUIPMENT CO., BILL JOOST,
LANDMANN WIRE PRODUCTS,
WEISNER, INC., WEISNER STEEL
PRODUCTS, INC., Chang Doe Shackle
Manufacturing Co.,

Hearing: Friday, June 15, 2010 10:30 a.m.

Defendants.

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DEFENDANTS WEISNER, INC. AND WEISNER STEEL
PRODUCTS' REPLY IN SUPPORT OF MOTION TO DISMISS - I

SENT ON 6/11/12 VIA FAX FOR FILING IN SAN JUAN
COUNTY SUPERIOR COURT L:\212007\PLEADINGS\REPLY

MERRICK, HOFSTEDT & LINDSEY, P.S.
ATTORNEYS AT LAW
3101 WESTERN AVENUE, SUITE 200
SEATTLE, WASHINGTON 98121
(206) 882-0610

COUNTY CLERKS OFFICE
FILED

JUN 11 2012

JOAN P. WHITE
SAN JUAN COUNTY, WASHINGTON

SUPERIOR COURT OF WASHINGTON IN AND FOR SAN JUAN COUNTY

Franklin R. Lacy representing self,

Plaintiff,

NO. 10-2-05171-7

v.

DEFENDANTS WEISNER, INC. AND
WEISNER STEEL PRODUCTS' REPLY
IN SUPPORT OF MOTION TO DISMISS

RICHARD RASMUSSEN, BETTY J.
RASMUSSEN, owners, RASMUSSEN WIRE
ROPE & RIGGING CO., RASMUSSEN
EQUIPMENT CO., BILL JOOST,
LANDMANN WIRE PRODUCTS,
WEISNER, INC., WEISNER STEEL
PRODUCTS, INC., Chang Doe Shackle
Manufacturing Co.,

Hearing: Friday, June 15, 2010 10:30 a.m.

Defendants.

I. INTRODUCTION

Defendants Weisner, Inc. and Weisner Steel Products' motion to dismiss should be granted. The claims alleged in plaintiff's complaint are preempted by the Washington Product Liability Act. The law could not be more clear on this issue and plaintiff's assertion that his claims are not preempted is simply wrong. Plaintiff's breach of implied warranty claim against defendants Weisner must also be dismissed because the complaint does not allege any contractual relationship with these defendants. The lack of privity between plaintiff and defendants Weisner precludes any such claim. Plaintiff's assertion that these defendants are nonetheless subject to liability based on a "market share" theory is unavailing. Plaintiff's claims are also barred by the statute of limitations and his amended complaint joining these defendants

DEFENDANTS WEISNER, INC. AND WEISNER STEEL
PRODUCTS' REPLY IN SUPPORT OF MOTION TO DISMISS - 1

SENT ON 6/11/12 VIA FAX FOR FILING IN SAN JUAN
COUNTY SUPERIOR COURT L:\212007\PLEADINGS\REPLY

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Anthony, Australian Hardware Wholesaler

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products**



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Casting**

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- **Onsite support**- including factory audit, inspections, logistic and translation support and joint venture and investment assistance
- **Shipment consolidation**- including fast and efficient customs clearance, one tracking number and only one international charge

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China Manufacturing can fix faults or issues straight away before mass production occurs. Issues can be managed on site and effective communication ensures products are manufactured to the highest standard.

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Anthony, Australian Hardware Wholesaler

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business within 3 days.

Request Report



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COUNTY CLERKS OFFICE
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MAY 12 2014

Tr

JOAN P. WHITE
SAN JUAN COUNTY, WASHINGTON

SUPERIOR COURT OF WASHINGTON IN AND FOR San Juan COUNTY

Franklin R. Lacy representing self,	)	NO. 10-2-05171-7
	)	PLAINTIFF'S AFFIDAVIT AND EXHIBIT 'I'
Plaintiff,	)	FOR PLAINTIFF'S REPLY BRIEF
v.	)	DEFENDANTS' RESPONSE TO
	)	MOTION FOR RECONSIDERATION
RICHARD RASMUSSEN, BETTY J.	)	ORDER GRANTING RASMUSSEN
RASMUSSEN, owners, RASMUSSEN WIRE	)	DEFENDANTS' MOTION FOR
ROPE & RIGGING CO., RASMUSSEN	)	PARTIAL SUMMARY JUDGMENT
EQUIPMENT CO., BILL JOOST,)	
CHANG DOE SHACKLE MANUFACTURING CO.)	
Defendants.)	

STATE OF FLORIDA, COUNTY OF COLLIER

On this day, Franklin R. Lacy, appeared before me, the undersigned notary public.
After I administered an oath to him, he said:

1. My name is Franklin R. Lacy. I am Plaintiff, In Pro Se, in the subject case. The facts in this affidavit are within my personal knowledge and are true and correct under threat of perjury.

2. My permanent address is in Florida; however I have an address in Friday Harbor, Washington 98250 at 297 Lonesome Cove Road. I have had a residence in Washington State continually since 1960. My permanent address was in Washington State until July 2008.

3. Please also see Supplemental Exhibit 'I'. 'N' is nerve, @, peroneal, hip, shin, ankle are in it. I had my right knee replaced in Florida in May 2008. This was caused while trying to save a 10,000 pound dock float, which the alleged stainless steel 1 inch shackles sold to me by the

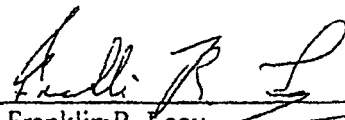
LOI
XKX

Defendant Rasmussen Company caused to let loose while tethering my dock floats. That had occurred a few years earlier; however I was not aware that I was being sold defective shackles that continually had released by large chunks of shackle material dropping off within less than 7 months until June 20, 2009. I thought the shackles were unscrewing. Each year I took ever more detailed steps to prevent the shackles from unscrewing.

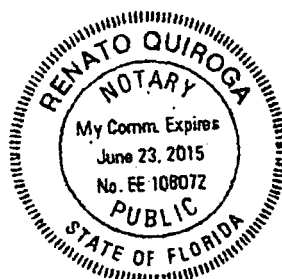
4. I just learned (April 2014) that all the ongoing pain and suffering from my right leg and back is caused by damage to my right leg's peroneal nerve which a nerve expert described as being permanently "smashed". This permanent nerve damage is located just below my right knee. That is where I observed the loose 10,000 pound dock float hit my right leg bending it severely backwards before I lost consciousness. Within my pleadings in response to Defendants' Motion for Partial Summary Judgment are further described injuries that the nerve expert attributes to this dock float release incident. This includes injuries to my back, my right hip, and my right ankle in addition to the injuries of my right knee and peroneal nerve.

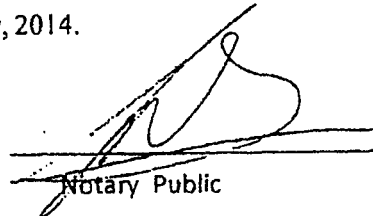
5. All the statements that I make in all the responses and replies and Depositions and Motions and affidavits and case law quotes are absolutely true. This includes Plaintiff's Response to Defendants' Motion for Partial Summary Judgment for the hearing before this Court on March 21, 2014, the oral arguments presented at the same hearing, Plaintiff's Motion for Reconsideration dated April 10, 2014, Plaintiff's Reply Brief to Defendants' Response to Motion for Reconsideration, and all the exhibits entailing statements from Plaintiff. By reference these documents and/or pleadings are made a part of this affidavit. They are absolutely true.

6. Further affiant sayeth not.


 Franklin R. Lacy
 1083 N. Collier Blvd., #402
 Marco Island, FL 34145
 239-970-2213, northernexp@centurytel.net

SWORN AND SUBSCRIBED to before me on this 9th day of May, 2014.




 Notary Public

001719

1 Q. Sorry. I will have you turn to Exhibit 3.

2 A. All right. I am there.

3 Q. Exhibit 3 has a series of invoices that you have
4 produced to me during discovery.

5 A. Uh-huh.

6 Q. Did you bring the original of these invoices with you?

7 A. No, I didn't.

8 Q. Do you have the originals of those invoices?

9 A. I -- I have what you guys sent me of these invoices.
10 So it's usually a white copy, which is a copy.

11 Q. Again, do you have the original that was sent to you?

12 A. I don't know what you mean by that question. The
13 original that was sent to me? I -- I -- I have what was sent to
14 me. Whether it was original or not, I don't know.

15 Q. At some point in time, I'd like you to produce those
16 for me, but we can take care of that later.

17 So after 1996, I just want to make sure it's clear on
18 the record, you never read any of the terms and conditions on
19 the back of any of the invoices that were sent to you?

20 A. I have never read since the first one, no, because I
21 wasn't informed of any change of contract.

22 Q. Getting back to my question. Strike that.

23 ~~Mr. Lacy, are you understanding that you are a shareholder in Starkovich?~~
24 ~~Q. Yes, I am.~~
25 ~~Mr. Lacy, are you understanding that you are a shareholder in Starkovich?~~

Q. What time did you get up that morning?

A. I got up at 6:00.

Q. Did you go to work that morning?

A. Yes.

Q. What time did you get to work?

A. I got to work at 7:00.

Q. Did you see anyone else that morning?

A. No.

Q. Did you see anyone else that afternoon?

A. No.

Q. Did you see anyone else that evening?

A. No.

Q. Did you see anyone else that night?

A. No.

Q. Did you see anyone else that day?

A. No.

Q. Did you see anyone else that week?

A. No.

Q. Did you see anyone else that month?

A. No.

Q. Did you see anyone else that year?

A. No.

Q. Did you see anyone else that lifetime?

A. No.

Deposition of Franklin R. Lacy

1

2

3

A.

4

5

6

7

8

Q.

9

A.

10

11

Q.

12

13

A.

14

15

16

17

18

19

20

21

22

A.

23

24

25

(Exhibit 10 marked for

identification.)

Deposition of Franklin R. Lacy

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 0
- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 0
- 1
- 2
- 3
- 4
- 5

Q. Yes. It's yours. These are copies of your tax

returns that you have provided us, and that I am to
and ask you to [redacted] [redacted].



Q. It starts on 2000, and goes on of losses from

A. Is [redacted] one

Q. 2000, was it, you can raise the step off if you want?

A. I can't see the date.

Q. You can take the slip with the way off if you want.

A. Well, I don't think that's going all over the

Trace: Okay, what're the odds of the business one?

Q. Correct.

A. Yeah.

Q. What was your net worth in 2000, approximately?

A. On 1/18/67, as the plane was being loaded, the [redacted] was [redacted]

One of the

[illegible]

1506

36 — On leave from September 1970 until January 1971.

[REDACTED]

Spotify vs. Pandora: The time problem

Copy sent Federal Express to The Honorable Richard J. Johnson, Clerk, Court of Appeals, Div. 1, One Union Square, 600 University Street, Seattle, WA 98101-4170 In addition to being served by Federal Express on the Trial Court Clerk at 350 Court Street, #7, Friday Harbor, WA 98250 and Defendants.

Defendant-Respondent Attorneys: Kathleen M. Thompson (for Landmann)
Gardner Trabolsi & Associates PLLC
2200 6th Ave., Suite 600
Seattle, WA 98121

Donald K. McLean (for Rasmussen group)
Bauer Moynihan & Johnson LLP
2201 Fourth Ave., Ste. 2400
Seattle, WA 98121-2320

Charles Willmes (for Weisners)
Merrick, Hofstedt & Lindsey, P. S.
3101 Western Avenue, Suite 200
Seattle Washington 98121

Elaine Edralin Pascua
Law Offices of William J. O'Brien
800 Fifth Ave., Suite 3810
Seattle, WA 98104
Elaine.edralin.pascua@zurichna.com

PROOF OF SERVICE

I, **Doug Nettles**, am over 18 years of age and have no interest in this case. I hereby certify under penalty of perjury under the laws of the State of Washington that on this day I caused to be served in the manner indicated a true and accurate copy of

APPELANT FRANKLIN R. LACY'S MOTION FOR RECONSIDERATION COURT OF APPEALS
COURT'S ORDER DENYING MOTION TO MODIFY

via Federal Express and email and sent in same or served in person to SUPERIOR COURT OF WASHINGTON IN AND FOR SAN JUAN COUNTY, located at COURT HOUSE, 350 COURT STREET, #7, Friday Harbor, WA 98250 AND sent by FAX and Federal Express to The Honorable Richard J. Johnson, Clerk, Court of Appeals, Div.1, One Union Square, 600 University Street, Seattle, WA 98101-4170

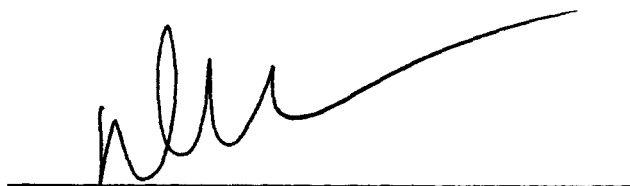
Kathleen M. Thompson (for Landmann)
Gardner Trabolsi & Associates PLLC
2200 6th Ave. Suite 600
Seattle, WA 98121

Charles A. Willmes
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Donald K. McLean (for Rasmussen group)
Bauer Moynihan & Johnson LLP
2101 Fourth Ave., Ste. 2400
Seattle, WA 98121-2320

Elaine Edralin Pascua
Law Offices of William J. O'Brien
800 fifth Ave., Suite 3810
Seattle, WA 98104

August 13, 2015

A handwritten signature in black ink, appearing to read 'Doug Nettles', is written over a horizontal line.

Doug Nettles on August 13, 2015

58 North Collier Blvd., Suite 2002
Marco Island, Florida 34145
239-784-4396

File Copy

COUNTY CLERKS OFFICE
FILED

MAY 12 2014

Tr

JOAN P. WHITE
SAN JUAN COUNTY, WASHINGTON

SUPERIOR COURT OF WASHINGTON IN AND FOR San Juan COUNTY

Franklin R. Lacy representing self,) NO. 10-2-05171-7
Plaintiff,) PLAINTIFF'S AFFIDAVIT AND EXHIBIT 'I'
v.) FOR PLAINTIFF'S REPLY BRIEF
RICHARD RASMUSSEN, BETTY J.) DEFENDANTS' RESPONSE TO
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EQUIPMENT CO., BILL JOOST,) DEFENDANTS' MOTION FOR
CHANG DOE SHACKLE MANUFACTURING CO.) PARTIAL SUMMARY JUDGMENT
Defendants.)

STATE OF FLORIDA, COUNTY OF COLLIER

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Road. I have had a residence in Washington State continually since 1960. My permanent address
was in Washington State until July 2008.

3. Please also see Supplemental Exhibit 'I'. 'N' is nerve, @, peroneal, hip, shin, ankle
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a 10,000 pound dock float, which the alleged stainless steel 1 inch shackles sold to me by the

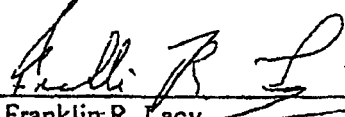
201
KTH

Defendant Rasmussen Company caused to let loose while tethering my dock floats. That had occurred a few years earlier; however I was not aware that I was being sold defective shackles that continually had released by large chunks of shackle material dropping off within less than 7 months until June 20, 2009. I thought the shackles were unscrewing. Each year I took ever more detailed steps to prevent the shackles from unscrewing.

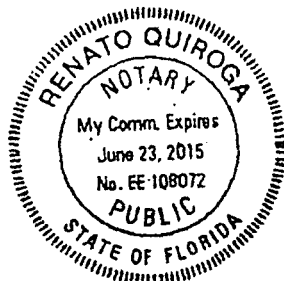
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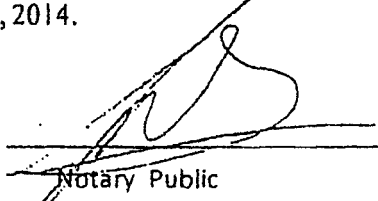
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6. Further affiant sayeth not.


Franklin R. Lacy
1083 N. Collier Blvd., #402
Marco Island, FL 34145
239-970-2213, northernexp@centurytel.net

SWORN AND SUBSCRIBED to before me on this 9th day of May, 2014.




Notary Public

Most of Exhibit 'T' was left in Washington State and Supplied to R as Required (2000 to 2009) Production of Documents. 2006 and 2008 are Included. Every year was an average \$120,000 + loss on schedule C. All of this loss is for the Dock system rebuild and dock support equipment maintenance and repair. The alleged schedule C income is renting equipment to myself, which was fine with IRS. They approved it during audit of 2010, which I passed.

Department of the Treasury -- Internal Revenue Service
Form **1040** U.S. Individual Income Tax Return

2000

(99) IRS Use

OMB No. 1545-0074

For the year Jan. 1-Dec. 31, 2000, or other tax year beginning

, 2000, ending

, 20

Use the IRS label. Otherwise, please print or type.

Label Here

Franklin R. Lacy
Patricia O. Lacy
12819 SE 38th street, #7
Bellevue, WA 98006

Your social security number

Spouse's social security no.

A You must enter your SSN(s) above. A

Presidential Election Campaign

☒ Note. Checking "Yes" will not change your tax or reduce your refund.

You Spouse

☒ Do you, or your spouse if filing a joint return, want \$3 to go to this fund?

☐ Yes ☒ No ☐ Yes ☒ No

Filing Status

☐ 1 Single

☒ 2 Married filing joint return (even if only one had income)

☐ 3 Married filing separate return. Enter spouse's SSN above & full name here.

Check only one box.

☐ 4 Head of household (with qualifying person). (See inst.) If the qualifying person is a child but not your dependent, enter child's name here.

☐ 5 Qualifying widow(er) with dependent child (yr. spouse died). (See instructions.)

Exemptions

☒ 6a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.

No. of boxes checked on 6a and 6b

2

☒ b Spouse

No. of your children on 6c who:
lived with you

did not live with you due to divorce or separation (see inst.)

Dependents on 6c not entered above

Add numbers entered on lines above

2

C Dependents: If more than six dependents, see instructions.

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ if qualifying child for child tax credit (see inst.)

d Total number of exemptions claimed

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

Attach

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

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

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

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

8b

12,108.00

9 Ordinary dividends. Attach Schedule B if required

10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here

14 Other gains or (losses). Attach Form 4797

15a Total IRA distributions

15a

b Taxable amount (see inst.)

16a Total pensions and annuities

16a

b Taxable amount (see inst.)

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20a

b Taxable amount (see inst.)

21 Other income.

22 Add the amounts in the far right column for lines 7 through 21. This is your total income

Adjusted Gross Income

23 IRA deduction (see instructions)

23

24 Student loan interest deduction (see instructions)

24

25 Medical savings account deduction. Attach Form 8853

25

26 Moving expenses. Attach Form 3903

26

27 One-half of self-employment tax. Attach Schedule SE

27

28 Self-employed health insurance deduction (see inst.)

28

29 Self-employed SEP, SIMPLE, and qualified plans

29

30 Penalty on early withdrawal of savings

30

31a Alimony paid

b Recipient's SSN

31a

32 Add lines 23 through 31a

32

0.00

33 Subtract line 32 from line 22. This is your adjusted gross income

33

627,529.13

0 104012

NTF 31767

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Forms Software Only

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

CAA

Preparers Edition

Form 1040(2000)

Tax and Credits	34	Amount from line 33 (adjusted gross income)	34	627,529.13
	35a	Check if: <input type="checkbox"/> You were 65/older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here	j 35a	
Standard Deduction for Most People Single: \$4,400 Head of household: \$6,450 Married filing jointly or Qualifying widow(er): \$7,350 Married filing separately: \$3,675	b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see instructions and check here	j 35b	<input type="checkbox"/>
	36	Enter your itemized deductions from Schedule A, line 28, or standard deduction shown on the left. But see instructions to find your standard deduction if you checked any box on line 35a or 35b or if someone can claim you as a dependent	36	81,544.88
	37	Subtract line 36 from line 34	37	545,984.25
	38	If line 34 is \$96,700 or less, multiply \$2,800 by the total number of exemptions claimed on line 6d. If line 34 is over \$96,700, see the worksheet in the instructions for the amount to enter	38	0.00
	39	Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-	39	545,984.25
	40	Tax (see inst.). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	40	104,811.85
	41	Alternative minimum tax. Attach Form 6251	41	3,789.79
	42	Add lines 40 and 41	j 42	108,601.64
	43	Foreign tax credit. Attach Form 1116 if required	43	
	44	Credit for child & dependent care expenses. Attach Form 2441	44	
	45	Credit for the elderly or the disabled. Attach Schedule R	45	
	46	Education credits. Attach Form 8863	46	
	47	Child tax credit (see instructions)	47	
	48	Adoption credit. Attach Form 8839	48	
	49	Other. Check if from a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form	49	
50	Add lines 43 through 49. These are your total credits	50		
51	Subtract line 50 from line 42. If line 50 is more than line 42, enter -0-	j 51	108,601.64	
Other Taxes	52	Self-employment tax. Attach Schedule SE	52	
	53	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	53	
	54	Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required	54	
	55	Advance earned income credit payments from Form(s) W-2	55	
	56	Household employment taxes. Attach Schedule H	56	
	57	Add lines 51 through 56. This is your total tax	j 57	108,601.64
	Payments	58	Federal income tax withheld from Forms W-2 and 1099	58
59		2000 estimated tax payments & amt. applied from 1999 return	59	3,112.89
60a		Earned income credit (EIC)	60a	
b		Nontaxable earned income: amt. j & type j		
61		Excess social security and RRTA tax withheld (see instructions)	61	
62		Additional child tax credit. Attach Form 8812	62	
63		Amount paid with request for extension to file (see instructions)	63	155,488.75
64	Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	64		
65	Add lines 58, 59, 60a, and 61 through 64. These are your total payments	j 65	158,601.64	
Refund	66	If line 65 is more than line 57, subtract line 57 from line 65. This is the amount you overpaid	66	50,000.00
	67a	Amount of line 66 you want refunded to you	j 67a	
	b	Routing no.	j c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account no.		
68	Amt. of line 66 you want applied to your 2001 estimated tax	j 68	50,000.00	
Amount You Owe	69	If line 57 is more than line 65, subtract line 65 from line 57. This is the amount you owe. For details on how to pay, see instructions	j 69	
	70	Estimated tax penalty. Also include on line 69	70	

Sign Here Joint return? See instructions. Keep a copy for your records.	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date		
	4/15/01	4/15/01		
	Spouse's signature. If a joint return, both must sign.	Date		
Patricia O. Lacy	4/15/01	4/15/01		
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, & ZIP code	EIN	Phone no.	
	May IRS discuss this return with preparer shown below (see inst.)? <input type="checkbox"/> Yes <input type="checkbox"/> No			

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A -- Itemized Deductions

OMB No. 1545-0074

2000

Attachment
Sequence No. **07**

Attach to Form 1040. See Instructions for Schedule A (Form 1040).

Name(s) shown on Form 1040

Franklin R. & Patricia O. Lacy

Your social security no.

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses

1 4,725.30

2 Enter amount from Form 1040, line 34 **2** 627,529.13

3 Multiply line 2 above by 7.5% (.075) **3** 47,064.68

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-

4 0.00

Taxes You Paid

5 State and local income taxes

5

6 Real estate taxes (see instructions)

6 30,402.63

(See instructions.)

7 Personal property taxes

7

8 Other taxes

8

9 Add lines 5 through 8

9 30,402.63

Interest You Paid

(See instructions.)

10 Home mortgage interest and points reported to you on Form 1098

10

11 Home mortgage interest not reported to you on Form 1098. If paid to seller, show that person's name, ID no., & address

11

Note: Personal interest is not deductible.

12 Points not reported to you on Form 1098. See inst. for special rules

12

13 Investment interest. Attach Form 4952 if required. (See instructions.)

13 8,859.14

14 Add lines 10 through 13

14 8,859.14

Gifts to Charity

15 Gifts by cash or check

15 2,379.30

If you made a gift and got a benefit for it, see instructions.

16 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500

16

17 Carryover from prior year

17

18 Add lines 15 through 17

18 2,379.30

Casualty, Theft

19 Casualty or theft loss(es). Attach Form 4684. (See instructions)

19 54,861.18

Job Expenses and Most Other Miscellaneous Deductions

20 Unreimbursed empl. exp. You must attach Form 2106 or 2106-EZ if required.

20

21 Tax preparation fees

21

22 Other expenses

22

(See inst. for expenses to deduct here.)

23 Add lines 20 through 22

23

24 Enter amount from Form 1040, line 34 **24**

24

25 Multiply line 24 above by 2% (.02)

25

26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-

26 0.00

Other Miscellaneous Deductions

27 Other -- from list in instructions. List type and amount

27

Total Itemized Deductions

28 Is Form 1040, line 34, over \$128,950 (over \$64,475 if married filing separately)?

☐ No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 36.

☒ Yes. Your deduction may be limited. See instructions for the amount to enter.

28 81,544.88

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Preparer's Edition Schedule A (Form 1040) 2000

2000) Statements (Attach to your return)

Franklin R. & Patricia O. Lacy

XXXXXXXXXX

=====

SCHEDULE B, Line 1, INTEREST INCOME

Interest Payer	Amount
Merrill Lynch	43,825.63
Charles Schwab	27,780.49
Interwest Bank	248.50
Washington Mutual Savings Bank	105.11
Mutual Savings Bank	186.30
Bank of Hawaii	54.64
Bank of America (to Roderick,	11.90
Sunshine State Bank	20.01
Oritani Savings Bank	14.42
Viking Savings Association	11.79
Cascade Bank	12.58
Commonwealth Bank	9.75
Misc smaller banks	49.48
 TOTAL	 72,330.60

=====

SCHEDULE C
(Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2000

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

j Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.

j Attach to Form 1040 or Form 1041.

j See Instructions for Schedule C (Form 1040).

Name of proprietor Franklin R. Lacy		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Business code		B Enter code from instructions j 541330
C Business name. If no separate business name, leave blank.		D Employer ID no. (EIN), if any 09-1534262
E Business address, City, state, ZIP j 12819 SE 38th Street, #7 Bellevue, Washington 98006		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) j		
G Did you "materially participate" in the operation of this business during 2000? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2000, check here j		

Part I Income	
1 Gross receipts or sales. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see instructions and check here j <input type="checkbox"/>	1 24,433.17
2 Returns and allowances	2
3 Subtract line 2 from line 1	3 24,433.17
4 Cost of goods sold (from line 42 on page 2)	4 0.00
5 Gross profit. Subtract line 4 from line 3	5 24,433.17
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)	6
7 Gross income. Add lines 5 and 6 j	7 24,433.17

Part II Expenses. Enter expenses for business use of your home only on line 30.	
8 Advertising	8
9 Bad debts from sales or services (see instructions)	9
10 Car and truck expenses (see instructions)	10 4,176.66
11 Commissions and fees	11
12 Depletion	12
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13 55,316.14
14 Employee benefit programs (other than on line 19)	14
15 Insurance (other than health) ..	15
16 Interest:	
a Mortgage (paid to banks, etc.)	16a
b Other	16b
17 Legal and professional services	17 5,946.43
18 Office expense	18
19 Pension & profit-sharing plans	19
20 Rent or lease (see instructions):	
a Vehicles, machinery, and equipment	20a 21,210.20
b Other business property	20b 15,349.98
21 Repairs and maintenance	21
22 Supplies (not included in Part III) ...	22
23 Taxes and licenses	23
24 Travel, meals, & entertainment:	
a Travel	24a
b Meals and entertainment	
c Enter nondeductible amount included on line 24b (see instructions) ...	
d Subtract line 24c from line 24b	24d
25 Utilities	25 3,012.44
26 Wages (less employment credits) ...	26
27 Other expenses (from line 48 on page 2)	27 58,435.45
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns j	28 163,447.30
29 Tentative profit (loss). Subtract line 28 from line 7	29 -139,014.13
30 Expenses for business use of your home. Attach Form 8829	30
31 Net profit or (loss). Subtract line 30 from line 29. If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. If a loss, you must go to line 32.	31 -139,014.13
32 If you have a loss, check the box that describes your investment in this activity (see instructions). If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198.	
32a <input checked="" type="checkbox"/> All investment is at risk.	
32b <input type="checkbox"/> Some investment is not at risk.	

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2000

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input checked="" type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35 3,500.00
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40 3,500.00
41	Inventory at end of year	41 3,500.00
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42 0.00

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file.

43	When did you place your vehicle in service for business purposes? (month, day, year)	j 12/19/1995
44	Of the total number of miles you drove your vehicle during 2000, enter the number of miles you used your vehicle for:	
	a Business	b Commuting
45	Do you (or your spouse) have another vehicle available for personal use?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
46	Was your vehicle available for use during off-duty hours?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
47a	Do you have evidence to support your deduction?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	b If "Yes," is the evidence written?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

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

See Attached List	58,435.45
48 Total other expenses. Enter here and on page 1, line 27	48 58,435.45

2000 Business Expenses

DATE	Description	Amt	DATE	Description	Amt.	DATE	Description	Ar
1/3	Parts	16.16	7/13	manul	3.95			
2/5	Part	11.00	7/15	repair	20.69			
2/11	Supplies	10.76	7/28	replant Tool	4.29			
2/17	replant scanner	239.59	8/10	part	2.70			
2/22	Tape	3.09	8/10	replant Tool	90.16			
2/22	bus license	59.00	9/14	Ads	22.00			
2/23	manul	34.00	10/12	Mailbox (P.O.)	66.00			
2/25	postage	33.00	10/20	Supplies	16.10			
3/6	postage	33.00	10/24	parts	15.74			
3/10	supplies	17.12	10/30	parts	11.05			
3/15	Toner	96.25	11/10	supplies	13.44			
3/17	supplies	12.15	11/13	supplies	23.28			
3/17	supplies	11.79	11/15	supplies	20.80			
3/22	parts	11.79 9.24	11/21	supplies	13.02			
3/22	parts	27.02	12/15	supplies	30.57			
3/31	postage	33.00	12/10	supplies	45.32			
4/24	supplies	8.56	2000	Windshield paint + dock paint R&D + marketing + repair heavy storm damage Tearing loose anchor plates, dock destruction, steel cable (galv) rusting, subst. more stainless Cables	56,775.90			
4/25	supplies	17.12			58,435.45			
4/25	parts	12.12						
4/26	parts	15.95						
5/1	duos	49.00						
5/2	supplies	20.00						
5/2	supplies	25.75						
5/5	supplies	6.00						
5/5	supplies	24.80						
5/9	copies	6.27						
5/9	supplies	16.10						
5/12	Toner	109.83						
5/23	supplies	6.15						
6/4	duos	60.00						
6/4	parts	33.70						
6/4	parts	52.00						
6/16	Ads	48.06						
6/22	parts	20.95						
6/23	Ads	46.80						
6/26	manul	33.19						

2000 Auto

Cost of Pers. Use Cars
not included
1994 Suzuki Sidekick 4x4
1979 Subaru (used 100% per

1996 Ford Van Used 100% bus | 1982 BMW Used 100% bus

ATE	Description	Amt	DATE	Description	Amt.	DATE	Description	Au
1999	License (delayed pmt)	59.00	1999	License (delayed To 2000 payment)	59.00			
2000	Insurance	267.00	2000	Insurance	294.00			
2000	Gss.	1489	2000	Gss	886.			
4/26	Lube job	58.46	3/27	Repairs	531.55			
10/25	pnts	21.55	7/26	Pnts	28.37			
10/26	Lube job	31.52	9/5	Repairs	378.06			
			12/17	Pnts	73.15			
	Total Van	\$1926.53		Total BMW	\$2250.13			
				Total Van	1926.53			
				Total Auto Bus.	\$4176.66			

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

⌋ Attach to Form 1040. ⌋ See Instructions for Schedule D (Form 1040).
⌋ Use Schedule D-1 for more space to list transactions for lines 1 and 8.

OMB No. 1545-0074

2000

Attachment
Sequence No. 12

Name(s) shown on Form 1040

Franklin R. & Patricia O. Lacy

Your social security no.

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1 FNGB 2943sh	10/12/2000	11/06/2000	44,140.00	42,747.99	1,392.01
2 Enter your short-term totals, if any, from Schedule D-1, line 2		2			
3 Total short-term sales price amounts. Add column (d) of lines 1 and 2		3	44,140.00		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5	78.00
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 1999 Capital Loss Carryover Worksheet				6	()
7 Net short-term capital gain or (loss). Combine column (f) of lines 1 through 6				7	1,470.01

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)	(g) 28% rate gain or (loss) * (see instr. below)
8 See Stmt						
9 Enter your long-term totals, if any, from Schedule D-1, line 9		9	4,984,643.31		551,989.38	
10 Total long-term sales price amounts. Add column (d) of lines 8 and 9		10	4,984,643.31			
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11		
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12	2,723.00	
13 Capital gain distributions. See instructions				13		
14 Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 1999 Capital Loss Carryover Worksheet				14	(4,961.91)	(4,961.91)
15 Combine column (g) of lines 8 through 14				15		-4,961.91
16 Net long-term capital gain or (loss). Combine column (f) of lines 8 through 14				16	549,750.47	

*28% rate gain or loss includes all "collectibles gains and losses" (as defined in the instructions) and up to 50% of the eligible gain on qualified small business stock (see instructions).

0 D12

NTF 30683

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Part III Summary of Parts I and II

17	Combine lines 7 and 16. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13	17	551,220.48
Next: Complete Form 1040 through line 39. Then, go to Part IV to figure your tax if:			
Both lines 16 and 17 are gains and Form 1040, line 39, is more than zero.			
Otherwise, stop here.			
18	If line 17 is a loss, enter here and as a (loss) on Form 1040, line 13, the smaller of these losses:	18	()
The loss on line 17 or (\$3,000) or, if married filing separately, (\$1,500)			
Next: Skip Part IV below. Instead, complete Form 1040 through line 37. Then, complete the Capital Loss Carryover Worksheet in the instructions if:			
The loss on line 17 exceeds the loss on line 18 or Form 1040, line 37, is a loss.			

Part IV Tax Computation Using Maximum Capital Gains Rates

19	Enter your taxable income from Form 1040, line 39	19	545,984.25
20	Enter the smaller of line 16 or line 17 of Schedule D	20	549,750.47
21	If you are filing Form 4952, enter the amount from Form 4952, line 4e	21	
22	Subtract line 21 from line 20. If zero or less, enter -0-	22	549,750.47
23	Combine lines 7 and 15. If zero or less, enter -0-	23	
24	Enter the smaller of line 15 or line 23, but not less than zero	24	
25	Enter your unrecaptured section 1250 gain, if any, from line 17 of the worksheet in the instructions	25	
26	Add lines 24 and 25	26	
27	Subtract line 26 from line 22. If zero or less, enter -0-	27	549,750.47
28	Subtract line 27 from line 19. If zero or less, enter -0-	28	
29	Enter the smaller of:	29	43,850.00
The amount on line 19 or			
\$26,250 if single; \$43,850 if married filing jointly or qualifying widow(er);			
\$21,925 if married filing separately; or \$35,150 if head of household			
30	Enter the smaller of line 28 or line 29	30	
31	Subtract line 22 from line 19. If zero or less, enter -0-	31	
32	Enter the larger of line 30 or line 31	32	
33	Figure the tax on the amount on line 32. Use the Tax Table or Tax Rate Schedules, whichever applies	33	
Note. If the amounts on lines 29 and 30 are the same, skip lines 34 through 37 and go to line 38.			
34	Enter the amount from line 29	34	43,850.00
35	Enter the amount from line 30	35	
36	Subtract line 35 from line 34	36	43,850.00
37	Multiply line 36 by 10% (.10)	37	4,385.00
Note. If the amounts on lines 19 and 29 are the same, skip lines 38 through 51 and go to line 52.			
38	Enter the smaller of line 19 or line 27	38	545,984.25
39	Enter the amount from line 36	39	43,850.00
40	Subtract line 39 from line 38	40	502,134.25
41	Multiply line 40 by 20% (.20)	41	100,426.85
Note. If line 26 is zero or blank, skip lines 42 through 51 and go to line 52.			
42	Enter the smaller of line 22 or line 25	42	
43	Add lines 22 and 32	43	
44	Enter the amount from line 19	44	
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	
46	Subtract line 45 from line 42. If zero or less, enter -0-	46	
47	Multiply line 46 by 25% (.25)	47	
Note. If line 24 is zero or blank, skip lines 48 through 51 and go to line 52.			
48	Enter the amount from line 19	48	
49	Add lines 32, 36, 40, and 46	49	
50	Subtract line 49 from line 48	50	
51	Multiply line 50 by 28% (.28)	51	
52	Add lines 33, 37, 41, 47, and 51	52	104,811.85
53	Figure the tax on the amount on line 19. Use the Tax Table or Tax Rate Schedules, whichever applies	53	188,877.66
54	Tax on all taxable income (including capital gains). Enter the smaller of line 52 or line 53 here and on Form 1040, line 40	54	104,811.85

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.

See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2000

Attachment
Sequence No. 14

Name of proprietor Franklin R. Lacy	Social security number (SSN) [REDACTED]
A Principal product. Describe in one or two words your principal crop or activity for the current tax year. trees for lumber	B Enter code from Part IV 113000

C Accounting method: (1) ☒ Cash (2) ☐ Accrual

E Did you "materially participate" in the operation of this business during 2000? If "No," see instructions for limit on passive losses. ☒ Yes ☐ No

Part I Farm Income -- Cash Method. Complete Parts I & II (Accrual method taxpayers complete Parts II & III, & line 11 of Part I.) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1 Sales of livestock and other items you bought for resale	1	
2 Cost or other basis of livestock and other items reported on line 1	2	
3 Subtract line 2 from line 1		3
4 Sales of livestock, produce, grains, and other products you raised		4
5a Total cooperative distributions (Form(s) 1099-PATR)	5a	5b Taxable amount
6a Agricultural program payments (see instructions)	6a	6b Taxable amount
7 Commodity Credit Corporation (CCC) loans (see instructions):		
a CCC loans reported under election		7a
b CCC loans forfeited	7b	7c Taxable amount
8 Crop insurance proceeds and certain disaster payments (see instructions):		
a Amount received in 2000	8a	8b Taxable amount
c If election to defer to 2001 is attached, check here <input type="checkbox"/>		8d Amount deferred from 1999
9 Custom hire (machine work) income		9
10 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)		10
11 Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51.	j	11 0.00

Part II Farm Expenses -- Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12 Car and truck expenses (see inst. - also attach Form 4562)	12	25 Pension and profit-sharing plans	25
13 Chemicals	13	26 Rent or lease (see instructions):	
14 Conservation expenses (see instructions)	14	a Vehicles, machinery, and equipment	26a
15 Custom hire (machine work)	15	b Other (land, animals, etc.)	26b
16 Depreciation and section 179 expense deduction not claimed elsewhere (see instructions)	16	27 Repairs and maintenance	27
17 Employee benefit programs other than on line 25	17	28 Seeds and plants purchased	28
18 Feed purchased	18	29 Storage and warehousing	29
19 Fertilizers and lime	19	30 Supplies purchased	30
20 Freight and trucking	20	31 Taxes	31
21 Gasoline, fuel, and oil	21	32 Utilities	32
22 Insurance (other than health)	22	33 Veterinary, breeding, & medicine	33
23 Interest:		34 Other expenses (specify):	
a Mortgage (paid to banks, etc.)	23a	a	34a
b Other	23b	b	34b
24 Labor hired (less employment credits)	24	c	34c
		d	34d
		e	34e
		f	34f

35 Total expenses. Add lines 12 through 34f	j	35 0.00
36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1. If a loss, you must go on to line 37 (estates, trusts, and partnerships, see instructions)		36
37 If you have a loss, you must check the box that describes your investment in this activity (see instructions):		
If you checked 37a, enter the loss on Form 1040, line 18, and also on Schedule SE, line 1.	37a	All investment is at risk.
If you checked 37b, you must attach Form 6198.	37b	Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule F (Form 1040) 2000

Casualties and Thefts

OMB No. 1545-0177

Department of the Treasury
Internal Revenue Service

j See separate instructions.
j Attach to your tax return.
j Use a separate Form 4684 for each different casualty or theft.

2000

Attachment
Sequence No. 26

Name(s) shown on tax return

Franklin R. & Patricia O. Lacy

Identifying number

SECTION A -- Personal Use Property (Use this section to report casualties and thefts of property not used in a trade or business or for income-producing purposes.)**1** Description of properties (show type, location, and date acquired for each):

Property A Color Television 27 inch, Friday Harbor, WA, 10/25/00

Property B Airplane looted of all radios, oxygen system, instruments, SEA, 1985

Property C Poclain Excavator, Stolen, Kenmore, Wa, 7/93

Property D

		Properties (Use a separate column for each property lost or damaged from one casualty or theft.)			
		A	B	C	D
2	Cost or other basis of each property	2	405.09	65,000.00	75,000.00
3	Insurance or other reimbursement (whether or not you filed a claim). See instructions	3			
4	Gain from casualty or theft. If line 3 is more than line 2, enter difference here & skip lines 5 through 9 for that column. See inst. If line 3 includes insurance or other reimbursement you did not claim, or you received pymt. for your loss in a later tax year.	4			
5	Fair market value before casualty or theft	5	405.09	72,309.00	65,000.00
6	Fair market value after casualty or theft	6	0	20,000.00	0
7	Subtract line 6 from line 5	7	405.09	52,309.00	65,000.00
8	Enter the smaller of line 2 or line 7	8	405.09	52,309.00	65,000.00
9	Subtract line 3 from line 8. If zero or less, enter -0-	9	405.09	52,309.00	65,000.00
10	Casualty or theft loss. Add the amounts on line 9. Enter the total	10	117,714.09		
11	Enter the amount from line 10 or \$100, whichever is smaller	11	100.00		
12	Subtract line 11 from line 10 Caution: Use only one Form 4684 for lines 13 through 18.	12	117,614.09		
13	Add the amounts on line 12 of all Forms 4684	13	117,614.09		
14	Combine the amounts from line 4 of all Forms 4684	14			
15	If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). If line 14 is less than line 13, enter -0- here and continue with the form. If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.	15	0.00		
16	If line 14 is less than line 13, enter the difference	16	117,614.09		
17	Enter 10% of your adjusted gross income (Form 1040, line 34). Estates and trusts, see instructions	17	62,752.91		
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also enter result on Schedule A (Form 1040), line 19. Estates and trusts, enter on the "Other deductions" line of your tax return	18	54,861.18		

For Paperwork Reduction Act Notice, see the instructions.

Form 4684(2000)

Alternative Minimum Tax -- Individuals

OMB No. 1545-0227

Department of the Treasury
Internal Revenue Service

j See separate instructions.

j Attach to Form 1040 or Form 1040NR.

2000
Attachment
Sequence No. 32

Name(s) shown on Form 1040

Franklin R. & Patricia O. Lacy

Your social security no.

Part I Adjustments and Preferences

1	If you itemized deductions on Schedule A (Form 1040), go to line 2. Otherwise, enter your standard deduction from Form 1040, line 36, here and go to line 6	1	
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2 1/2% of Form 1040, line 34	2	
3	Taxes. Enter the amount from Schedule A (Form 1040), line 9	3	30,402.63
4	Certain interest on a home mortgage not used to buy, build, or improve your home	4	
5	Miscellaneous itemized deductions. Enter the amount from Schedule A (Form 1040), line 26	5	
6	Refund of taxes. Enter any tax refund from Form 1040, line 10 or line 21	6	()
7	Investment interest. Enter difference between regular tax and AMT deduction	7	
8	Post-1986 depreciation. Enter difference between regular tax and AMT depreciation	8	
9	Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss	9	
10	Incentive stock options. Enter excess of AMT income over regular tax income	10	
11	Passive activities. Enter difference between AMT and regular tax income or loss	11	
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 9	12	
13	Tax-exempt interest from private activity bonds issued after 8/7/86	13	
14	Other. Enter the amount, if any, for each item below and enter the total on line 14.	14	
a	Circulation expenditures	h	Loss limitations
b	Depletion	i	Mining costs
c	Depreciation (pre-1987)	j	Patron's adjustment
d	Installment sales	k	Pollution control facilities
e	Intangible drilling costs	l	Research & experimental
f	Large partnerships	m	Section 1202 exclusion
g	Long-term contracts	n	Tax shelter farm activities
		o	Related adjustments
15	Total Adjustments and Preferences. Combine lines 1 through 14	15	30,402.63

Part II Alternative Minimum Taxable Income

16	Enter the amount from Form 1040, line 37. If less than zero, enter as a (loss)	16	545,984.25
17	Net operating loss deduction, if any, from Form 1040, line 21. Enter as a positive amount	17	
18	If Form 1040, line 34, is over \$128,950 (over \$64,475 if married filing separately), and you itemized deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A (Form 1040), line 28	18	(14,957.37)
19	Combine lines 15 through 18	19	561,429.51
20	Alternative tax net operating loss deduction. See the instructions	20	
21	Alternative Minimum Taxable Income. Subtract line 20 from line 19. (If married filing separately and line 21 is more than \$165,000, see the instructions.)	21	561,429.51

Part III Exemption Amount and Alternative Minimum Tax

22	Exemption Amount. (If this form is for a child under age 14, see the instructions.)		
	IF your filing status is . . .	AND line 21 is not over . . .	THEN enter on line 22 . . .
	Single or head of household	\$112,500	\$33,750
	Married filing jointly or qualifying widow(er)	150,000	45,000
	Married filing separately	75,000	22,500
	If line 21 is over the amount shown above for your filing status, see the instructions.		
23	Subtract line 22 from line 21. If zero or less, enter -0- here and on lines 26 and 28 and stop here	23	561,429.51
24	If you reported capital gain distributions directly on Form 1040, line 13, or you completed Schedule D (Form 1040) and have an amount on line 25 or line 27 (or would have had an amount on either line if you had completed Part IV) (as refigured for the AMT, if necessary), go to Part IV of Form 6251 to figure line 24. All others: If line 23 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise, multiply line 23 by 28% (.28) & subtract \$3,500 (\$1,750 if married filing separately) from the result	24	108,601.64
25	Alternative minimum tax foreign tax credit. See the instructions	25	
26	Tentative minimum tax. Subtract line 25 from line 24	26	108,601.64
27	Enter your tax from Form 1040, line 40 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 43)	27	104,811.85
28	Alternative Minimum Tax. Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 41	28	3,789.79

For Paperwork Reduction Act Notice, see the instructions.

Form 6251 (2000)

Part IV Line 24 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part IV of Schedule D (Form 1040), see instructions before you complete this part.

29	Enter the amount from Form 6251, line 23	29	561,429.51
30	Enter the amount from Schedule D (Form 1040), line 27 (as refigured for the AMT, if necessary). See instructions	30	549,750.47
31	Enter the amount from Schedule D (Form 1040), line 25 (as refigured for the AMT, if necessary). See instructions	31	
32	Add lines 30 and 31	32	549,750.47
33	Enter the amount from Schedule D (Form 1040), line 22 (as refigured for the AMT, if necessary). See instructions	33	549,750.47
34	Enter the smaller of line 32 or line 33	34	549,750.47
35	Subtract line 34 from line 29. If zero or less, enter -0-	35	11,679.04
36	If line 35 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 35 by 26% (.26). Otherwise, multiply line 35 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	36	3,036.55
37	Enter the amount from Schedule D (Form 1040), line 36 (as figured for the regular tax). See instructions	37	43,850.00
38	Enter the smallest of line 29, line 30, or line 37	38	43,850.00
39	Multiply line 38 by 10% (.10)	39	4,385.00
40	Enter the smaller of line 29 or line 30	40	549,750.47
41	Enter the amount from line 38	41	43,850.00
42	Subtract line 41 from line 40	42	505,900.47
43	Multiply line 42 by 20% (.20)	43	101,180.09
Note: If line 31 is zero or blank, skip lines 44 through 47 and go to line 48.			
44	Enter the amount from line 29	44	
45	Add lines 35, 38, and 42	45	
46	Subtract line 45 from line 44	46	
47	Multiply line 46 by 25% (.25)	47	
48	Add lines 36, 39, 43, and 47	48	108,601.64
49	If line 29 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	49	153,700.26
50	Enter the smaller of line 48 or line 49 here and on line 24	50	108,601.64

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2000

Attachment
Sequence No. 67

j See separate instructions.

j Attach this form to your return.

Name(s) shown on return

Franklin R. Lacy

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Tangible Property (Section 179)

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

1 Maximum dollar limitation. If an enterprise zone business, see the instructions	1	\$20,000
2 Total cost of section 179 property placed in service. See the instructions	2	
3 Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see the instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter amount from line 27	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from 1999. See the instructions	10	
11 Business income limitation. Enter smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2001. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation for Assets Placed in Service Only During Your 2000 Tax Year

(Do not include listed property.)

Section A -- General Asset Account Election

14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See the instructions

Section B -- General Depreciation System (GDS)

(See the instructions.)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15a 3-year property		31,139.98	5 y	MQ	200DB	2,983.21
b 5-year property		20,000.00	7 y	HY	200DB	892.00
c 7-year property		8,500.00	7 y	HY	200DB	379.10
d 10-year property		156,245.73	10 y	HY	200DB	14,405.86
e 15-year property		9,782.88	5 y	MQ	200DB	2,934.86
f 20-year property		30,616.33	10 y	HY	S/L	3,061.63
g 25-year property			25 yrs.		S/L	
h Residential rental property	06/1998	275,975.99	27.5 yrs.	MM	S/L	10,034.49
i Nonresidential real property	01/1992	23,400.00	39 yrs.	MM	S/L	599.98
				MM	S/L	

Section C -- Alternative Depreciation System (ADS)

(See the instructions.)

16a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part III Other Depreciation (Do not include listed property.) (See the instructions.)

17 GDS and ADS deductions for assets placed in service in tax years beginning before 2000	17	19,937.59
18 Property subject to section 168(f)(1) election	18	
19 ACRS and other depreciation	19	87.42

Part IV Summary (See the instructions.)

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20 Listed property. Enter amount from line 26	20	
21 Total. Add deductions from line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations -- see instructions	21	55,316.14
22 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	22	

Department of the Treasury
Internal Revenue Service (99)

j Attach to your tax return.

Name(s) shown on return

Franklin R. & Patricia O. Lacy

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2000. See instructions	1	8,859.14
2	Disallowed investment interest expense from 1999 Form 4952, line 7	2	
3	Total investment interest expense. Add lines 1 and 2	3	8,859.14

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	215,322.78
b	Net gain from the disposition of property held for investment	4b	551,220.48
c	Net capital gain from the disposition of property held for investment	4c	549,750.47
d	Subtract line 4c from line 4b. If zero or less, enter -0-	4d	1,470.01
e	Enter all or part of the amount on line 4c, if any, that you elect to include in investment income. Do not enter more than the amount on line 4b. See instructions	4e	0.00
f	Investment income. Add lines 4a, 4d, and 4e. See instructions	4f	216,792.79
5	Investment expenses. See instructions	5	
6	Net investment income. Subtract line 5 from line 4f. If zero or less, enter -0-	6	216,792.79

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2001. Subtract line 6 from line 3. If zero or less, enter -0-	7	
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	8,859.14

Section references are to the Internal
Revenue Code unless otherwise noted.**General Instructions****Purpose of Form**

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2000 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For additional information see Pub. 550, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust and you claim a deduction for investment interest expense, you must complete Form 4952 and attach it to your tax return unless all of the following apply.

Your investment interest expense is not more than your investment income from interest and ordinary dividends.

You have no other deductible investment expenses.

You have no disallowed investment interest expense from 1999.

Allocation of Interest Expense Under Temporary Regulations Section 1.163-8T

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See Pub. 535, Business Expenses.

Specific Instructions**Part I -- Total Investment Interest Expense****Line 1**

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness.

Investment interest expense is interest paid or accrued on a loan (or part of a loan) that is allocable to property held for investment (as defined later).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include

amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include any of the following:

Home mortgage interest.

Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you do not materially participate and any rental activity. See the separate instructions for Form 8582, Passive Activity Loss Limitations, for details.

Any interest expense that is capitalized, such as construction interest subject to section 263A.

Interest expense related to tax-exempt interest income under section 265.

Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

Exh. "B"
goes to Appen.'s'

Form 1040		Department of the Treasury — Internal Revenue Service		U.S. Individual Income Tax Return		2001		(99) IRS use only — Do not write or staple in this space.	
Label (See instructions.)	For the year Jan 1 - Dec 31, 2001, or other tax year beginning , 2001, ending , 20						OMB No. 1545-0074		
	Your First Name MI Last Name Franklin R Lacy, III						Your Social Security Number [REDACTED]		
	If a Joint Return, Spouse's First Name MI Last Name Patricia O Lacy						Spouse's Social Security Number [REDACTED]		
	Home Address (number and street). If You Have a P.O. Box, See Instructions. Apartment No. 12819 SE 38th Street, #7						▲ Important! ▲ You must enter your social security number(s) above.		
City, Town or Post Office. If You Have a Foreign Address, See Instructions. State ZIP Code Bellevue WA 98006									
Use the IRS label. Otherwise, please print or type.	Presidential Election Campaign (See instructions.)						Note: Checking 'Yes' will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Filing Status Check only one box.	1 <input type="checkbox"/> Single								
	2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income)								
	3 <input type="checkbox"/> Married filing separate return. Enter spouse's SSN above & full name here								
	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here ▶								
	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (year spouse died ▶). (See instructions.)								
Exemptions If more than six dependents, see instructions.	6a <input checked="" type="checkbox"/> Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a						No. of boxes checked on 6a and 6b 2		
	b <input checked="" type="checkbox"/> Spouse						No. of your children on 6c who:		
	c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)	• lived with you			
	(1) First name Last name					• did not live with you due to divorce or separation (see instrs)			
						Dependents on 6c not entered above			
d Total number of exemptions claimed						2			
Income Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld. If you did not get a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V.	7 Wages, salaries, tips, etc. Attach Form(s) W-2						7		
	8a Taxable interest. Attach Schedule B if required						8a 138,692.		
	b Tax-exempt interest. Do not include on line 8a 8b								
	9 Ordinary dividends. Attach Schedule B if required						9 273,665.		
	10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)						10		
	11 Alimony received						11		
	12 Business income or (loss). Attach Schedule C or C-EZ						12 -97,208.		
	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>						13 -3,000.		
	14 Other gains or (losses). Attach Form 4797						14		
	15a Total IRA distributions 15a		b Taxable amount (see instrs) 15b						
	16a Total pensions & annuities 16a		b Taxable amount (see instrs) 16b						
	17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E						17		
	18 Farm income or (loss). Attach Schedule F						18 0.		
	19 Unemployment compensation						19		
	20a Social security benefits 20a		b Taxable amount (see instrs) 20b						
21 Other income						21			
22 Add the amounts in the far right column for lines 7 through 21. This is your total income						22 312,149.			
Adjusted Gross Income	23 IRA deduction (see instructions) 23								
	24 Student loan interest deduction (see instructions) 24								
	25 Archer MSA deduction. Attach Form 8853 25								
	26 Moving expenses. Attach Form 3903 26								
	27 One-half of self-employment tax. Attach Schedule SE 27								
	28 Self-employed health insurance deduction (see instructions) 28								
	29 Self-employed SEP, SIMPLE, and qualified plans 29								
	30 Penalty on early withdrawal of savings 30								
	31a Alimony paid b Recipient's SSN 31a								
	32 Add lines 23 through 31a 32								
	33 Subtract line 32 from line 22. This is your adjusted gross income						33 312,149.		

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

Form 1040 (2001)

Tax and Credits**Standard Deduction for —**

• People who checked any box on line 35a or 35b or who can be claimed as a dependent, see instructions.

• All others:
Single:
\$4,550

Head of household,
\$6,650

Married filing jointly or Qualifying widow(er),
\$7,600

Married filing separately,
\$3,800

34	Amount from line 33 (adjusted gross income)	34	312,149.
35a	Check if: <input type="checkbox"/> You were 65/older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65/older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here	35a	
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see instructions and check here	35b	
36	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	36	32,286.
37	Subtract line 36 from line 34	37	279,863.
38	If line 34 is \$99,725 or less, multiply \$2,900 by the total number of exemptions claimed on line 6d. If line 34 is over \$99,725, see the worksheet in the instructions	38	464.
39	Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-	39	279,399.
40	Tax (see instrs). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	40	81,934.
41	Alternative minimum tax (see instructions). Attach Form 6251	41	0.
42	Add lines 40 and 41	42	81,934.
43	Foreign tax credit. Attach Form 1116 if required	43	
44	Credit for child and dependent care expenses. Attach Form 2441	44	
45	Credit for the elderly or the disabled. Attach Schedule R	45	
46	Education credits. Attach Form 8863	46	
47	Rate reduction credit. See the worksheet	47	
48	Child tax credit (see instructions)	48	
49	Adoption credit. Attach Form 8839	49	
50	Other credits from a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify)	50	
51	Add lines 43 through 50. These are your total credits	51	
52	Subtract line 51 from line 42. If line 51 is more than line 42, enter -0-	52	81,934.
53	Self-employment tax. Attach Schedule SE	53	
54	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	54	
55	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	55	
56	Advance earned income credit payments from Form(s) W-2	56	
57	Household employment taxes. Attach Schedule H	57	
58	Add lines 52-57. This is your total tax	58	81,934.

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

59	Federal income tax withheld from Forms W-2 and 1099	59	
60	2001 estimated tax payments and amount applied from 2000 return	60	100,000.
61a	Earned income credit (EIC)	61a	
b	Nontaxable earned income	61b	
62	Excess social security and RRTA tax withheld (see instrs)	62	
63	Additional child tax credit. Attach Form 8812	63	
64	Amount paid with request for extension to file (see instructions)	64	
65	Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	65	
66	Add lines 59, 60, 61a, and 62 through 65. These are your total payments	66	100,000.

Refund

Direct deposit? See instructions and fill in 68b, 68c, and 68d.

67	If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you overpaid	67	18,066.
68a	Amount of line 67 you want refunded to you	68a	0.
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
69	Amount of line 67 you want applied to your 2002 estimated tax	69	18,066.

Amount You Owe

70	Amount you owe. Subtract line 66 from line 58. For details on how to pay, see instructions	70	
71	Estimated tax penalty. Also include on line 70	71	

Third Party Designee

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

Designee's Name

Phone No.

Personal Identification Number (PIN)

Sign Here

Joint return? See instructions.

Keep a copy for your records.

Your Signature

Date

Your Occupation

Daytime Phone Number

Spouse's Signature. If a Joint Return, Both Must Sign.

Date

Spouse's Occupation

Preparer's Signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Paid Preparer's Use OnlyFirm's Name (or yours if self-employed)
Address, and ZIP Code

Self-Prepared

EIN

Phone No.

Schedule A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► **Attach to Form 1040.**
► **See Instructions for Schedule A (Form 1040).**

OMB No. 1545-0074

2001

07

Name(s) Shown on Form 1040

Your Social Security Number

Franklin R Lacy, III & Patricia O Lacy

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040, line 34	2	
3	Multiply line 2 above by 7.5% (.075)	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	
Taxes You Paid	5 State and local income taxes	5	0.
(See instructions.)	6 Real estate taxes (see instructions)	6	28,167.
	7 Personal property taxes	7	1,250.
	8 Other taxes. List type and amount ►	8	
	9 Add lines 5 through 8	9	29,417.
Interest You Paid	10 Home mtg interest and points reported to you on Form 1098	10	
(See instructions.)	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ►		
	11		
Note. Personal interest is not deductible.	12 Points not reported to you on Form 1098. See instrs for spcl rules	12	
	13 Investment interest. Attach Form 4952 if required. (See instrs.)	13	4,084.
	14 Add lines 10 through 13	14	4,084.
Gifts to Charity	15 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	15	1,782.
If you made a gift and got a benefit for it, see instructions.	16 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	16	
	17 Carryover from prior year	17	2,379.
	18 Add lines 15 through 17	18	4,161.
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	19	
Job Expenses and Most Other Miscellaneous Deductions	20 Unreimbursed employee expenses — job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See instructions.) ►	20	
(See instructions for expenses to deduct here.)	21 Tax preparation fees	21	60.
	22 Other expenses — investment, safe deposit box, etc. List type and amount ►	22	
	23 Add lines 20 through 22	23	60.
	24 Enter amount from Form 1040, line 34	24	312,149.
	25 Multiply line 24 above by 2% (.02)	25	6,243.
	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26	0.
Other Miscellaneous Deductions	27 Other — from list in the instructions. List type and amount ►	27	
Total Itemized Deductions	28 Is Form 1040, line 34, over \$132,950 (over \$66,475 if MFS)?	28	32,286.
	<input type="checkbox"/> No. Your deduction is not limited. Add the amts in the far right col for lines 4 through 27. Also, enter this amt on Form 1040, line 36.		
	<input checked="" type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter.		

Itemized Deductions Limited per IRC Sec. 68.

Your Social Security Number

08

Amount

Merrill Lynch	114,155.91
Charles Schwab	24,319.05
Pacific NW Bank	71.54
Washington Mutual Savings Bank	53.68
misc very small other	42.66
Walter S. Podraza Trust #3436	49.00

[illegible]

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. You must attach Form 8815	3
--	----------

4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a	4	138,691.84
----------	--	----------	------------

Amount

Merrill Lynch	115,126.10
Charles Schwab	145,002.12
Washington Federal, Inc.	1,358.47
FFLC Bankcorp	6,500.00
Bank Mutual Corporation	5,600.00
Provident Bancorp, Inc.	65.52
Walter S. Podraza Trust #3436	13.00

[illegible]

Note. If line 6 is over \$400, you must complete Part III.

Yes	No
-----	----

	X.
--	----

	X
--	---

Schedule C
(Form 1040)

Profit or Loss from Business
(Sole Proprietorship)

OMB No. 1545-0074

2001
09

Department of the Treasury
Internal Revenue Service

(99)

► Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.
► Attach to Form 1040 or Form 1041. ► See instructions for Schedule C (Form 1040).

Name of Proprietor

Franklin R Lacy, III

Social Security Number (SSN)

[REDACTED]

A Principal Business or Profession, Including Product or Service (see instructions)

Engineering

B Enter Code from Instructions

► 541330

C Business Name. If No Separate Business Name, Leave Blank.

D Employer ID Number (EIN), if Any

E Business Address (including suite or room no.) ► 12819 SE 38th Street, #7
City, Town or Post Office, State, and ZIP Code Bellevue, WA 98006

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

G Did you 'materially participate' in the operation of this business during 2001? If 'No,' see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2001, check here ☐

Income

1	Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see the instructions and check here <input type="checkbox"/>	1	25,655.
2	Returns and allowances	2	0.
3	Subtract line 2 from line 1	3	25,655.
4	Cost of goods sold (from line 42 on page 2)	4	0.
5	Gross profit. Subtract line 4 from line 3	5	25,655.
6	Other income, including federal and state gasoline or fuel tax credit or refund	6	0.
7	Gross income. Add lines 5 and 6	7	25,655.

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

8	Advertising	8	0.	19	Pension and profit-sharing plans	19	
9	Bad debts from sales or services (see instructions)	9		20	Rent or lease (see instructions):		
10	Car and truck expenses (see instrs)	10	2,284.	20a	a Vehicles, machinery, and equipment	20a	20,740.
11	Commissions and fees	11	0.	20b	b Other business property	20b	15,923.
12	Depletion	12		21	Repairs and maintenance	21	0.
13	Depreciation and Section 179 expense deduction (not included in Part III) (see instructions)	13	27,337.	22	Supplies (not included in Part III)	22	0.
14	Employee benefit programs (other than on line 19)	14		23	Taxes and licenses	23	0.
15	Insurance (other than health)	15	0.	24	Travel, meals, and entertainment:		
16	Interest:			24a	a Travel	24a	0.
16a	a Mortgage (paid to banks, etc)	16a	0.	24b	b Meals and entertainment	24b	0.
16b	b Other	16b	0.	24c	c Enter nondeductible amount included on line 24b (see instrs)	24c	0.
17	Legal & professional services ...	17	0.	24d	d Subtract line 24c from line 24b	24d	0.
18	Office expense	18	0.	25	Utilities	25	3,629.
28	Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28	122,863.	26	Wages (less employment credits)	26	
29	Tentative profit (loss). Subtract line 28 from line 7	29	-97,208.	27	Other expenses (from line 48 on page 2)	27	52,950.
30	Expenses for business use of your home. Attach Form 8829	30		28		28	122,863.
31	Net profit or (loss). Subtract line 30 from line 29.			29		29	-97,208.

• If a profit, enter on **Form 1040, line 12**, and also on **Schedule SE, line 2** (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.

• If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on **Form 1040, line 12**, and also on **Schedule SE, line 2** (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you **must** attach **Form 6198**.

32a ☒ All investment is at risk.

32b ☐ Some investment is not at risk.

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

Schedule C (Form 1040) 2001

Part II Cost of Goods Sold (see instructions)33 Method(s) used to value closing inventory a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If 'Yes,' attach explanation☐ Yes ☒ No35 Inventory at beginning of year. If different from last year's closing inventory,
attach explanation

35 3,500.

36 Purchases less cost of items withdrawn for personal use

36 0.

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

37 0.

38 Materials and supplies

38 0.

39 Other costs

39 0.

40 Add lines 35 through 39

40 3,500.

41 Inventory at end of year

41 3,500.

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

42 0.

Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file.

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

44 Of the total number of miles you drove your vehicle during 2001, enter the number of miles you used your vehicle for:

a Business b Commuting c Other

45 Do you (or your spouse) have another vehicle available for personal use?

☐ Yes ☐ No

46 Was your vehicle available for personal use during off-duty hours?

☐ Yes ☐ No

47a Do you have evidence to support your deduction?

☐ Yes ☐ No

b If 'Yes,' is the evidence written?

☐ Yes ☐ No**Part IV Other Expenses.** List below business expenses not included on lines 8 - 26 or line 30.

AMORTIZATION

80.

48 Total other expenses. Enter here and on page 1, line 27

48 80.

2001 Business Expenses - Other

DATE	Description	Amt	DATE	Description	Amt.	DATE	Description	Amt.
1/14	parts	46.99	8/15	postage	3.74			
1/18	parts	73.80	9/16	Toll	28.25			
1/18	Supplies	15.69	10/15	shipping	31.80			
1/24	parts	35.58	10/26	supplies	10.68			
1/28	Supplies	136.74	10/27	supplies	8.50			
2/1	parts	20.78	10/29	box rental	100.00			
2/23	license	59.00	11/11	supplies	45.85			
2/25	Supplies	53.00	11/14	supplies	14.15			
3/2	Storage	70.00	11/17	parts	30.63			
3/2	Toll	35.50	11/19	Supplies	7.20			
3/12	parts	57.35	11/21	parts	20.45			
3/13	parts	17.23	11/25	supplies	28.66			
3/14	parts	16.70	11/27	Supplies	16.65			
4/5	shipping	5.42	12/10	parts	9.68			
4/9	postage	3.80	2001	Doc k Patented Proto Type Remwork from 2000 year	50,957.08			
4/9	Supplies	18.97		Total	\$ 53,950			
4/12	supplies	23.06						
4/13	Supplies	4.33						
4/14	Supplies	31.42						
4/18	Supplies	55.00						
4/20	Supplies	53.00						
5/2	Storage	280.00						
5/2	box Rental	246.00						
5/10	Tolls	17.75						
5/15	Tolls	27.55						
5/18	parts	5.37						
6/5	parts	6.40						
6/13	supplies	20.41						
6/13	parts	44.48						
6/13	parts	85.94						
6/15	parts	24.09						
6/25	shipping	5.66						
8/3	postage	5.20						
8/8	stamps	16.25						
8/15	Supplies	13.12						

Auto 2001

1996 Ford Van Used 100% bus.			2001 Lincoln Used 100% bus.			<small> COST of PERS Use, Gens Not Incl. 1994 Suzuki Sidekick 4x4 1982 BMW </small>		
DATE	Description	Amt	DATE	Description	Amt.	DATE	Description	Amt.
2001	License	59.00	2001	License	165.75			
2001	Insurance	272.00	2001	Insurance	341.00			
2001	Gas	900.00	2001	Gas	424.00			
5/15	Parts	4.34	3/14	Service	89.00			
7/31	Parts	11.95	3/14	Parts	17.23			
	Total Van	1247.29		Total Bus Co	1036.98			
				Total Van (Bus)	1247.29			
				TOTAL #	2284.27			

Schedule D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074

2001

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Name(s) Shown on Form 1040

Your Social Security Number

Franklin R Lacy, III & Patricia O Lacy

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

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2	Enter your short-term totals, if any, from Schedule D-1, line 2		2		
3	Total short-term sales price amounts. Add lines 1 and 2 in column (d)		3		
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2000 Capital Loss Carryover Worksheet				6
7	Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)				7

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

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)	(g) 28% rate gain or (loss) (see instructions below)
8 CFB - 268615 Sh	08/11/98	06/29/01	6,172,689.33	6,731,492.00	-558,802.67	
GNMA 15 bonds	10/01/83	12/31/01	3,433.91	3,725.94	-292.03	
GNMA 10 bonds	04/27/87	12/31/01	128,479.33	134,389.43	-5,910.10	
GNMA 10 bonds	09/24/87	12/31/01	6,435.74	6,422.58	13.16	
9	Enter your long-term totals, if any, from Schedule D-1, line 9		9			
10	Total long-term sales price amounts. Add lines 8 and 9 in column (d)		10	6,311,038.		
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12	
13	Capital gain distributions. See instrs				13	
14	Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 2000 Capital Loss Carryover Worksheet				14	
15	Combine lines 8 through 14 in column (g)				15	
16	Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f)				16	-564,992.

Next: Go to Part III on page 2.

* **28% rate gain or loss** includes all 'collectibles gains and losses' (as defined in the instructions) and up to 50% of the eligible gain on qualified small business stock (see instructions).

Part III Taxable Gain or Deductible Loss

17 Combine lines 7 and 16 and enter the result. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13, and complete Form 1040 through line 39	17	-564,992.
Next: • If both lines 16 and 17 are gains and Form 1040, line 39, is more than zero, complete Part IV below. • Otherwise, skip the rest of Schedule D and complete Form 1040.		
18 If line 17 is a loss, enter here and on Form 1040, line 13, the smaller of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)). Then complete Form 1040 through line 37	18	-3,000.
Next: • If the loss on line 17 is more than the loss on line 18 or if Form 1040, line 37, is less than zero, skip Part IV below and complete the Capital Loss Carryover Worksheet in the instructions before completing the rest of Form 1040. • Otherwise, skip Part IV below and complete the rest of Form 1040.		

Part IV Tax Computation Using Maximum Capital Gains Rates

19 Enter your unrecaptured Section 1250 gain, if any, from line 17 of the worksheet in the instructions	19	
If line 15 or line 19 is more than zero, complete the worksheet in the instructions to figure the amount to enter on lines 22, 29, and 40 below, and skip all other lines below. Otherwise, go to line 20.		
20 Enter your taxable income from Form 1040, line 39	20	
21 Enter the smaller of line 16 or line 17 of Schedule D	21	
22 If you are deducting investment interest expense on Form 4952, enter the amount from Form 4952, line 4e. Otherwise, enter -0-	22	
23 Subtract line 22 from line 21. If zero or less, enter -0-	23	
24 Subtract line 23 from line 20. If zero or less, enter -0-	24	
25 Figure the tax on the amount on line 24. Use the Tax Table or Tax Rate Schedules, whichever applies	25	
26 Enter the smaller of:		
<ul style="list-style-type: none"> The amount on line 20 or \$45,200 if married filing jointly or qualifying widow(er); \$27,050 if single; \$36,250 if head of household; or \$22,600 if married filing separately 	26	
If line 26 is greater than line 24, go to line 27. Otherwise, skip lines 27 through 33 and go to line 34.		
27 Enter the amount from line 24	27	
28 Subtract line 27 from line 26. If zero or less, enter -0- and go to line 34	28	
29 Enter your qualified 5-year gain, if any, from line 7 of the worksheet in the instructions	29	
30 Enter the smaller of line 28 or line 29	30	
31 Multiply line 30 by 8% (.08)	31	
32 Subtract line 30 from line 28	32	
33 Multiply line 32 by 10% (.10)	33	
If the amounts on lines 23 and 28 are the same, skip lines 34 through 37 and go to line 38.		
34 Enter the smaller of line 20 or line 23	34	
35 Enter the amount from line 28 (if line 28 is blank, enter -0-)	35	
36 Subtract line 35 from line 34	36	
37 Multiply line 36 by 20% (.20)	37	
38 Add lines 25, 31, 33, and 37	38	
39 Figure the tax on the amount on line 20. Use the Tax Table or Tax Rate Schedules, whichever applies	39	
40 Tax on all taxable income (including capital gains). Enter the smaller of line 38 or line 39 here and on Form 1040, line 40	40	

BAA

Schedule D (Form 1040) 2001

Schedule F
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss from Farming

► Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.
► See instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2001

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Name of Proprietor

Franklin R Lacy, III

Social Security Number (SSN)

[REDACTED]

A Principal Product. Describe in One or Two Words Your Principal Crop or Activity for the Current Tax Year.

trees for lumber

B Enter Code from Part IV

► 111300

D Employer ID Number (EIN), If Any

C Accounting method: (1) ☒ Cash (2) ☐ Accrual

E Did you 'materially participate' in the operation of this business during 2001? If 'No,' see instructions for limit on passive losses ☒ Yes ☐ No

Farm Income – Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II & III, & line 11 of Part I.) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1	0.		
2	Cost or other basis of livestock and other items reported on line 1	2	0.		
3	Subtract line 2 from line 1	3		0.	
4	Sales of livestock, produce, grains, and other products you raised	4		0.	
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a	0.	5b Taxable amount	5b 0.
6a	Agricultural program payments (see instructions) ...	6a	0.	6b Taxable amount	6b 0.
7	Commodity Credit Corporation (CCC) loans (see instructions):				
a	CCC loans reported under election	7a		0.	
b	CCC loans forfeited	7b	0.	7c Taxable amount	7c 0.
8	Crop insurance proceeds and certain disaster payments (see instructions):				
a	Amount received in 2001	8a	0.	8b Taxable amount	8b 0.
c	If election to defer to 2002 is attached, check here		<input type="checkbox"/>	8d Amount deferred from 2000	8d 0.
9	Custom hire (machine work) income	9		0.	
10	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	10		0.	
11	Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51	11		0.	

Farm Expenses – Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc, on your home.

12	Car and truck expenses (see instructions – also attach Form 4562)	12		25	Pension and profit-sharing plans	25	0.
13	Chemicals	13	0.	26	Rent or lease (see instructions):		
14	Conservation expenses (see instructions)	14	0.	a	Vehicles, machinery, and equipment	26a	0.
15	Custom hire (machine work)	15	0.	b	Other (land, animals, etc)	26b	0.
16	Depreciation and Section 179 expense deduction not claimed elsewhere (see instructions)	16		27	Repairs and maintenance	27	0.
17	Employee benefit programs other than on line 25	17	0.	28	Seeds and plants purchased	28	0.
18	Feed purchased	18	0.	29	Storage and warehousing	29	0.
19	Fertilizers and lime	19	0.	30	Supplies purchased	30	0.
20	Freight and trucking	20	0.	31	Taxes	31	0.
21	Gasoline, fuel, and oil	21	0.	32	Utilities	32	0.
22	Insurance (other than health)	22	0.	33	Veterinary, breeding, and medicine	33	0.
23	Interest:			34	Other expenses (specify):		
a	Mortgage (paid to banks, etc)	23a	0.	a	-----	34a	
b	Other	23b	0.	b	-----	34b	
24	Labor hired (less employment credits)	24	0.	c	-----	34c	
				d	-----	34d	
				e	-----	34e	
				f	-----	34f	
35	Total expenses. Add lines 12 through 34f	35					0.

36	Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1. If a loss, you must go on to line 37 (estates, trusts, and partnerships, see instructions)	36		0.	
----	---	----	--	----	--

37 If you have a loss, you must check the box that describes your investment in this activity (see instructions).

- If you checked 37a, enter the loss on Form 1040, line 18, and also on Schedule SE, line 1.
- If you checked 37b, you must attach Form 6198.

37a ☒ All investment is at risk.
37b ☐ Some investment is not at risk.

Depreciation and Amortization
(Including Information on Listed Property)▶ See separate instructions.
▶ Attach this form to your return.**2001****67**

Name(s) Shown on Return

Franklin R Lacy, III & Patricia O Lacy

Identifying Number

Business or Activity to Which This Form Relates

Sch C Engineering

Election to Expense Certain Tangible Property Under Section 179

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

1	Maximum dollar limitation. If an enterprise zone business, see instructions	1	\$24,000.
2	Total cost of Section 179 property placed in service (see instructions)	2	
3	Threshold cost of Section 179 property before reduction in limitation	3	\$200,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter amount from line 27	7	
8	Total elected cost of Section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from 2000 (see instructions)	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2002. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

MACRS Depreciation for Assets Placed in Service Only During Your 2001 Tax Year

(Do not include listed property.)

Section A – General Asset Account Election

- 14 If you are making the election under Section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See instructions
- ☐

Section B – General Depreciation System (GDS) (See instructions)

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

Section C – Alternative Depreciation System (ADS) (See instructions)

16a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

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

17	GDS and ADS deductions for assets placed in service in tax years beginning before 2001	17	24,277.
18	Property subject to Section 168(f)(1) election	18	
19	ACRS and other depreciation	19	

Summary (See instructions)

20	Listed property. Enter amount from line 26	20	3,060.
21	Total. Add deductions from line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	21	27,337.
22	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to Section 263A costs	22	

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

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

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

23a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									23b If 'Yes,' is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected Section 179 cost			
24 Property used more than 50% in a qualified business use (see instructions):											
Ford Van	12/01/95	100.00	31,140.	31,140.	5.00	SL/HY	0.				
Lincoln Sedan	03/01/01	100.00	42,870.	42,870.	5.00	200DB/HY	3,060.				
25 Property used 50% or less in a qualified business use (see instructions):											
26 Add amounts in column (h). Enter the total here and on line 20, page 1									26	3,060.	
27 Add amounts in column (i). Enter the total here and on line 7, page 1									27		

Section B – Information on Use of Vehicles

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

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
28 Total business/investment miles driven during the year (do not include commuting miles – see instructions)	6,700	7,800				
29 Total commuting miles driven during the year	0	0				
30 Total other personal (noncommuting) miles driven	0	0				
31 Total miles driven during the year. Add lines 28 through 30	6,700	7,800				
	Yes	No	Yes	No	Yes	No
32 Was the vehicle available for personal use during off-duty hours?		X		X		
33 Was the vehicle used primarily by a more than 5% owner or related person?	X		X			
34 Is another vehicle available for personal use?	X		X			

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

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

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

Note: If your answer to 35, 36, 37, 38, or 39 is 'Yes,' do not complete Section B for the covered vehicles.

Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code Section	(e) Amortization period or percentage	(f) Amortization for this year
40 Amortization of costs that begins during your 2001 tax year (see instructions):					
41 Amortization of costs that began before your 2001 tax year				41	80.
42 Total. Add amounts in column (f). See instructions for where to report				42	80.

Department of the Treasury
Internal Revenue Service (99)▶ **Attach to your tax return.****2001****72**

Name(s) Shown on Return

Identifying Number

Franklin R Lacy, III & Patricia O Lacy

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2001. See instructions	1	4,084.
2	Disallowed investment interest expense from 2000 Form 4952, line 7	2	
3	Total investment interest expense. Add lines 1 and 2	3	4,084.

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	412,357.
4b	Net gain from the disposition of property held for investment	4b	
4c	Net capital gain from the disposition of property held for investment	4c	
4d	Subtract line 4c from line 4b. If zero or less, enter -0-	4d	
4e	Enter the amount from line 4c that you elect to include in investment income. Do not enter more than the amount on line 4b. See instructions	4e	
4f	Investment income. Add lines 4a, 4d, and 4e. See instructions	4f	412,357.
5	Investment expenses. See instructions	5	
6	Net investment income. Subtract line 5 from line 4f. If zero or less, enter -0-	6	412,357.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2002. Subtract line 6 from line 3. If zero or less, enter -0-	7	0.
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	4,084.

BAA For Paperwork Reduction Act Notice, see separate instructions.Form **4952** (2001)

Exh. 'B'
goes to Appen's

Department of the Treasury — Internal Revenue Service Form 1040 U.S. Individual Income Tax Return 2002		(99) IRS use only — Do not write or staple in this space.																																																																																																																																																																					
Label (See instructions.) Use the IRS label. Otherwise, please print or type. Presidential Election Campaign (See instructions.)	For the year Jan 1 - Dec 31, 2002, or other tax year beginning _____, 2002, ending _____, 20		OMB No. 1545-0074																																																																																																																																																																				
	Your first name MI Last name Franklin R Lacy, III		Your social security number [REDACTED]																																																																																																																																																																				
	If a joint return, spouse's first name MI Last name Patricia O Lacy		Spouse's social security number [REDACTED]																																																																																																																																																																				
	Home address (number and street). If you have a P.O. box, see instructions. Apartment no. 12819 SE 38th Street, #7		▲ Important! ▲ You must enter your social security number(s) above.																																																																																																																																																																				
City, town or post office. If you have a foreign address, see instructions. State ZIP code Bellevue WA 98006																																																																																																																																																																							
Note: Checking 'Yes' will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? You <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Spouse <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 																																																																																																																																																																							
Filing Status Check only one box. <table style="width:100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> 1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above & full name here . . . </td> <td style="width: 50%; vertical-align: top;"> 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here . 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (year spouse died . . .). (See instructions.) </td> </tr> </table>				1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above & full name here . . .	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here . 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (year spouse died . . .). (See instructions.)																																																																																																																																																																		
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Tax and Credits**Standard Deduction for —**

• People who checked any box on line 37a or 37b or who can be claimed as a dependent, see instructions.

• All others:
Single,
\$4,700

Head of household,
\$6,900

Married filing jointly or Qualifying widow(er),
\$7,850

Married filing separately,
\$3,925

36	Amount from line 35 (adjusted gross income)	36	372,978.
37a	Check if: <input checked="" type="checkbox"/> You were 65/older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65/older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here	37a	1
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see instructions and check here	37b	
38	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	38	33,403.
39	Subtract line 38 from line 36	39	339,575.
40	If line 36 is \$103,000 or less, multiply \$3,000 by the total number of exemptions claimed on line 6d. If line 36 is over \$103,000, see the worksheet in the instructions	40	0.
41	Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-	41	339,575.
42	Tax (see instrs). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	42	101,835.
43	Alternative minimum tax (see instructions). Attach Form 6251	43	0.
44	Add lines 42 and 43	44	101,835.
45	Foreign tax credit. Attach Form 1116 if required	45	
46	Credit for child and dependent care expenses. Attach Form 2441	46	
47	Credit for the elderly or the disabled. Attach Schedule R	47	
48	Education credits. Attach Form 8863	48	
49	Retirement savings contributions credit. Attach Form 8880	49	
50	Child tax credit (see instructions)	50	
51	Adoption credit. Attach Form 8839	51	
52	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	52	
53	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	53	
54	Add lines 45 through 53. These are your total credits	54	
55	Subtract line 54 from line 44. If line 54 is more than line 44, enter -0-	55	101,835.
56	Self-employment tax. Attach Schedule SE	56	
57	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	57	
58	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	58	
59	Advance earned income credit payments from Form(s) W-2	59	
60	Household employment taxes. Attach Schedule H	60	
61	Add lines 55-60. This is your total tax	61	101,835.

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2002 estimated tax payments and amount applied from 2001 return	63	91,768.
64	Earned income credit (EIC)	64	
65	Excess social security and tier 1 RRTA tax withheld (see instructions)	65	
66	Additional child tax credit. Attach Form 8812	66	
67	Amount paid with request for extension to file (see instructions)	67	
68	Other pmts from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	68	
69	Add lines 62 through 68. These are your total payments	69	91,768.

Refund

Direct deposit? See instructions and fill in 71b, 71c, and 71d.

70	If line 69 is more than line 61, subtract line 61 from line 69. This is the amount you overpaid	70	
71a	Amount of line 70 you want refunded to you	71a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
72	Amount of line 70 you want applied to your 2003 estimated tax	72	

Amount You Owe

73	Amount you owe. Subtract line 69 from line 61. For details on how to pay, see instructions	73	10,067.
74	Estimated tax penalty (see instructions)	74	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)?

☐ Yes. Complete the following. ☒ No

Designee's name _____ Phone no. _____ Personal identification number (PIN) _____

Sign Here

Joint return? See instructions.

Keep a copy for your records.

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

Preparer's signature	Date	Your occupation	Daytime phone number
<i>Franklin R. Lacy</i>	1/15/03	engineer	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
<i>Patricia O. Lacy</i>	4/15/03	housewife	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	Self-Prepared		EIN
		Phone no.	

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► **Attach to Form 1040.**
► **See Instructions for Schedule A (Form 1040).**

OMB No. 1545-0074

2002

07

Name(s) shown on Form 1040

Your social security number

Franklin R Lacy, III & Patricia O Lacy

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1	216.		
2	Enter amount from Form 1040, line 36	2	372,978.		
3	Multiply line 2 by 7.5% (.075)	3	27,973.		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			0.
Taxes You Paid		5	0.		
6	State and local income taxes	6	28,910.		
7	Real estate taxes (see instructions)	7	644.		
(See instructions.)	8	Other taxes. List type and amount ►			
9	Add lines 5 through 8	9			29,554.
Interest You Paid		10			
11	Home mtg interest and points reported to you on Form 1098	11			
(See instructions.)	12	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ►			
13	Points not reported to you on Form 1098. See instrs for spcl rules	13			
Note. Personal interest is not deductible.	14	Investment interest. Attach Form 4952 if required. (See instrs.)	10,385.		
15	Add lines 10 through 13	15			10,385.
Gifts to Charity		16			
17	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	17	534.		
If you made a gift and got a benefit for it, see instructions.	18	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500			
19	Carryover from prior year	19			
20	Add lines 15 through 17	20			534.
Casualty and Theft Losses		21			
22	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	22			
Job Expenses and Most Other Miscellaneous Deductions		23			
24	Unreimbursed employee expenses — job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See instructions.)	24			
(See instructions for expenses to deduct here.)	25	Tax preparation fees	65.		
26	Other expenses — investment, safe deposit box, etc. List type and amount ►	26			
27	Add lines 20 through 22	27	65.		
28	Enter amount from Form 1040, line 36	28	372,978.		
29	Multiply line 24 by 2% (.02)	29	7,460.		
30	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	30			0.
Other Miscellaneous Deductions		31			
32	Other — from list in the instructions. List type and amount ►	32			
Total Itemized Deductions		33			
34	Is Form 1040, line 36, over \$137,300 (over \$68,650 if MFS)?	34			
<input type="checkbox"/> No.	Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 38.	35			
<input checked="" type="checkbox"/> Yes.	Your deduction may be limited. See instructions for the amount to enter.	36			
		37			33,403.

Itemized Deductions Limited per IRC Sec. 68.

Name(s) shown on Form 1040.

Your social security number

Franklin R Lacy, III & Patricia O Lacy

Schedule B – Interest and Ordinary Dividends**08****Part I
Interest**(See instructions
for Form 1040,
line 8a.)**Note.** If you
received a Form
1099-INT, Form
1099-OID, or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the total
interest shown on
that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address

Merrill Lynch

Charles Schwab

Pacific NW Bank

Washington Mutual Savings Bank

misc very small other

WALTER S. PODRAZA TRUST #3436

Amount

12,198.30

768.60

54.31

18.48

33.75

11.00

1

- 2 Add the amounts on line 1

2

13,084.44

- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. You must attach Form 8815

3

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a

4

13,084.44

Note. If line 4 is over \$1,500, you must complete Part III.**Part II
Ordinary
Dividends**(See instructions
for Form 1040,
line 9.)**Note.** If you
received a Form
1099-DIV or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the
ordinary dividends
shown on that form.

- 5 List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040, line 13

Merrill Lynch

Charles Schwab

Washington Federal, Inc.

FFLC Bankcorp

Bank Mutual Corporation

Provident Bancorp, Inc.

BCSB

Amount

333,944.00

155,608.35

1,429.00

7,000.00

6,800.00

115.92

204.52

5

- 6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9

6

505,101.79

Note. If line 6 is over \$1,500, you must complete Part III.**Part III
Foreign
Accounts
and
Trusts**(See
instructions.)

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

Yes**No**

- 7a At any time during 2002, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1

X

- b If 'Yes,' enter the name of the foreign country

- 8 During 2002, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions

X

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss from Business
(Sole Proprietorship)

► Partnerships, joint ventures, etc, must file Form 1065 or Form 1065-B.
► Attach to Form 1040 or 1041. ► See instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2002
09

Name of proprietor

Franklin R Lacy, III

Social security number (SSN)

B Enter code from instructions

► 541330

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

Engineering

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ► 12819 SE 38th Street, #7
City, town or post office, state, and ZIP code Bellevue, WA 98006

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

G Did you 'materially participate' in the operation of this business during 2002? If 'No,' see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2002, check here

Income

1	Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see the instructions and check here	<input type="checkbox"/>	1	26,810.
2	Returns and allowances		2	0.
3	Subtract line 2 from line 1		3	26,810.
4	Cost of goods sold (from line 42 on page 2)		4	0.
5	Gross profit. Subtract line 4 from line 3		5	26,810.
6	Other income, including Federal and state gasoline or fuel tax credit or refund		6	0.
7	Gross income. Add lines 5 and 6		7	26,810.

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

8	Advertising	8	0.	19	Pension and profit-sharing plans	19	
9	Bad debts from sales or services (see instructions)	9		20	Rent or lease (see instructions):		
10	Car and truck expenses (see instructions)	10	2,402.	20a	a Vehicles, machinery, and equipment	20a	20,014.
11	Commissions and fees	11	0.	20b	b Other business property	20b	15,000.
12	Depletion	12		21	Repairs and maintenance	21	0.
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	43,146.	22	Supplies (not included in Part III)	22	0.
14	Employee benefit programs (other than on line 19)	14		23	Taxes and licenses	23	0.
15	Insurance (other than health)	15	0.	24	Travel, meals, and entertainment:		
16	Interest:			24a	a Travel	24a	0.
16a	a Mortgage (paid to banks, etc)	16a	0.		b Meals and entertainment		0.
16b	b Other	16b	0.		c Enter nondeductible amount included on line 24b (see instrs)		0.
17	Legal & professional services	17	2,175.	24d	d Subtract line 24c from line 24b	24d	0.
18	Office expense	18	0.	25	Utilities	25	3,805.
28	Total expenses before expenses for business use of home. Add lines 8 through 27 in columns			26	Wages (less employment credits)	26	
29	Tentative profit (loss). Subtract line 28 from line 7			27	Other expenses (from line 48 on page 2)	27	84,671.
30	Expenses for business use of your home. Attach Form 8829			28		28	171,213.
31	Net profit or (loss). Subtract line 30 from line 29.			29		29	-144,403.
	• If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.			30		30	
	• If a loss, you must go to line 32.			31		31	-144,403.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.

32a ☒ All investment is at risk.

• If you checked 32b, you must attach Form 6198.

32b ☐ Some investment is not at risk.

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

Schedule C (Form 1040) 2002

Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory a <input checked="" type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If 'Yes,' attach explanation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35 3,500.
36 Purchases less cost of items withdrawn for personal use	36 0.
37 Cost of labor. Do not include any amounts paid to yourself	37 0.
38 Materials and supplies	38 0.
39 Other costs	39 0.
40 Add lines 35 through 39	40 3,500.
41 Inventory at end of year	41 3,500.
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42 0.

Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file.

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

44 Of the total number of miles you drove your vehicle during 2002, enter the number of miles you used your vehicle for:
 a Business _____ b Commuting _____ c Other _____

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

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

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

 b If 'Yes,' is the evidence written? ☐ Yes ☐ No

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

AMORTIZATION	80.
See Attached List	84,591.
.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
48 Total other expenses. Enter here and on page 1, line 27	48 84,671.

2002 Business Expenses - Other

DATE	Description	Amt	DATE	Description	Amt.	DATE	Description	Amt.
1/8	prints	65.27	6/28	postage	86.76			
1/12	supplies	38.10	7/8	prints	71.06			
1/13	supplies	20.78	7/8	shipping	160.78			
2/1	prints	21.00	7/9	repairs	83.08			
2/2	supplies	48.56	7/9	stamps	16.10			
2/19	prints	85.50	7/24	prints	9.14			
2/20	prints	103.95	7/24	prints	17.64			
3/8	prints	198.32	8/1	prints	30.46			
3/28	shipping	74.80	8/1	prints	26.46			
4/1	print	19.79	8/5	prints	91.20			
4/2	print	20.78	8/6	prints	8.93			
4/2	print	198.14	8/12	safety eqmt	207.07			
4/9	replamt Tool	29.95	8/22	replamt Tool	43.69			
4/10	Rental Box	184.00	8/25	prints	41.08			
4/11	License	84.00	8/31	prints	82.00			
4/13	repair	10.35	9/30	prints	9.11			
4/14	prints	67.30	10/10	Supplies	10.40			
4/14	supplies	28.95	10/12	P.O. Box	120.00			
4/24	prints	40.32	10/12	prints	41.87			
5/4	prints	10.00	10/28	stamps	37.00			
5/13	Backup CD	109.19	12/4	prints	55.85			
5/15	Supplies	10.76	12/5	prints	57.13			
5/16	prints	45.00	12/10	tech manual	14.02			
5/17	Ad	80.00	12/15	prints	57.41			
6/3	dues	53.46	12/16	prints	47.84			
6/6	supplies	141.84	12/21	cable	72.99			
6/10	prints	50.00	2002	DocK Patented				
6/18	box rental	13.99		Proto Type Rework	81,081.33			
6/19	Supplies	46.57		from Severe Storm				
6/22	Supplies	45.19		Damage	58,591			
6/24	prints	23.24						
6/24	Supplies	38.02						
6/24	postage	1.45						
6/26	Ad							

Auto 2002

Cost of Pers. Use Cars Not Incl.
 1982 BMW
 1987 Suzuki Sidekick 4x4

1996 Ford Van Used 100% bus			2001 Lincoln Used 100% bus					
DATE	Description	Amt	DATE	Description	Amt.	DATE	Description	Amt.
2002	License	59.50	2002	License	89.50			
2002	Insurance	232.00	2002	Insurance	329.00			
2002	G2s	945.00	2002	G2s	445.20			
4/3	Lube	33.68	3/27	parts	26.17			
9/26	Parts	16.31	4/3	Lube	43.11			
9/26	Parts	70.84		Total bus. Car	932.98			
9/26	Parts	95.73		Total Van (bus.)	1468.55			
12/2	Parts	15.49						
	Total Van	1468.55		Total	2284.27			

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2002**12**

Name(s) shown on Form 1040

Franklin R Lacy, III & Patricia O Lacy

Your social security number

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

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2	Enter your short-term totals, if any, from Schedule D-1, line 2		2		
3	Total short-term sales price amounts. Add lines 1 and 2 in column (d)		3		
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5 0.
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2001 Capital Loss Carryover Worksheet				6 0.
7	Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)				7 0.

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

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)	(g) 28% rate gain or (loss)* (see instructions below)
8 CMSB	04/25/94	10/09/02	492,679.17	148,139.87	344,539.30	
GNMA15 bonds	10/01/83	12/31/02	864.87	938.24	-73.37	
GNMA10 bonds	04/27/87	12/31/02	30,641.54	32,051.06	-1,409.52	
GNMA10 bonds	09/24/87	12/31/02	1,534.87	1,531.73	3.14	
9	Enter your long-term totals, if any, from Schedule D-1, line 9		9			
10	Total long-term sales price amounts. Add lines 8 and 9 in column (d)		10	525,720.		
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12	0. 0.
13	Capital gain distributions. See instrs				13	
14	Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 2001 Capital Loss Carryover Worksheet				14	-561,992. -561,992.
15	Combine lines 8 through 14 in column (g)				15	-561,992.
16	Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f)				16	-218,932.

Next: Go to Part III on page 2.

* 28% rate gain or loss includes all 'collectibles gains and losses' (as defined in the instructions) and up to 50% of the eligible gain on qualified small business stock (see instructions).

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

Schedule D (Form 1040) 2002

Taxable Gain or Deductible Loss

17	Combine lines 7 and 16 and enter the result. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13, and complete Form 1040 through line 41	17	-218,932.
Next: • If both lines 16 and 17 are gains and Form 1040, line 41, is more than zero, complete Part IV below. • Otherwise, skip the rest of Schedule D and complete Form 1040.			
18	If line 17 is a loss, enter here and on Form 1040, line 13, the smaller of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)). Then complete Form 1040 through line 39	18	-3,000.
Next: • If the loss on line 17 is more than the loss on line 18 or if Form 1040, line 39, is less than zero, skip Part IV below and complete the Capital Loss Carryover Worksheet in the instructions before completing the rest of Form 1040. • Otherwise, skip Part IV below and complete the rest of Form 1040.			

Tax Computation Using Maximum Capital Gains Rates

19	Enter your unrecaptured Section 1250 gain, if any, from line 17 of the worksheet in the instructions	19	
If line 15 or line 19 is more than zero, complete the worksheet in the instructions to figure the amount to enter on lines 22, 29, and 40 below, and skip all other lines below. Otherwise, go to line 20.			
20	Enter your taxable income from Form 1040, line 41	20	
21	Enter the smaller of line 16 or line 17 of Schedule D	21	
22	If you are deducting investment interest expense on Form 4952, enter the amount from Form 4952, line 4e. Otherwise, enter -0-	22	
23	Subtract line 22 from line 21. If zero or less, enter -0-	23	
24	Subtract line 23 from line 20. If zero or less, enter -0-	24	
25	Figure the tax on the amount on line 24. Use the Tax Table or Tax Rate Schedules, whichever applies	25	
26	Enter the smaller of: <ul style="list-style-type: none"> • The amount on line 20 or • \$46,700 if married filing jointly or qualifying widow(er); \$27,950 if single; \$37,450 if head of household; or \$23,350 if married filing separately 	26	
If line 26 is greater than line 24, go to line 27. Otherwise, skip lines 27 through 33 and go to line 34.			
27	Enter the amount from line 24	27	
28	Subtract line 27 from line 26. If zero or less, enter -0- and go to line 34	28	
29	Enter your qualified 5-year gain, if any, from line 8 of the worksheet in the instructions	29	
30	Enter the smaller of line 28 or line 29	30	
31	Multiply line 30 by 8% (.08)	31	
32	Subtract line 30 from line 28	32	
33	Multiply line 32 by 10% (.10)	33	
If the amounts on lines 23 and 28 are the same, skip lines 34 through 37 and go to line 38.			
34	Enter the smaller of line 20 or line 23	34	
35	Enter the amount from line 28 (if line 28 is blank, enter -0-)	35	
36	Subtract line 35 from line 34	36	
37	Multiply line 36 by 20% (.20)	37	
38	Add lines 25, 31, 33, and 37	38	
39	Figure the tax on the amount on line 20. Use the Tax Table or Tax Rate Schedules, whichever applies	39	
40	Tax on all taxable income (including capital gains). Enter the smaller of line 38 or line 39 here and on Form 1040, line 42	40	

BAA

Schedule D (Form 1040) 2002

Schedule F
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss from Farming

▶ Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.
▶ See instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2002

14

Name of proprietor

Franklin R Lacy, III

Social security number (SSN)

B Enter code from Part IV

111300

D Employer ID number (EIN), if any

C Accounting method: (1) ☒ Cash (2) ☐ Accrual

E Did you 'materially participate' in the operation of this business during 2002? If 'No,' see instructions for limit on passive losses ☒ Yes ☐ No

Farm Income – Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II & III, & line 11 of Part I.) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1	0.			
2	Cost or other basis of livestock and other items reported on line 1	2	0.			
3	Subtract line 2 from line 1	3		0.		
4	Sales of livestock, produce, grains, and other products you raised	4		0.		
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a	0.	5b Taxable amount	5b	0.
6a	Agricultural program payments (see instructions)	6a	0.	6b Taxable amount	6b	0.
7	Commodity Credit Corporation (CCC) loans (see instructions):					
a	CCC loans reported under election			7a		0.
b	CCC loans forfeited	7b	0.	7c Taxable amount	7c	0.
8	Crop insurance proceeds and certain disaster payments (see instructions):					
a	Amount received in 2002	8a	0.	8b Taxable amount	8b	0.
c	If election to defer to 2003 is attached, check here <input type="checkbox"/>			8d Amount deferred from 2001	8d	0.
9	Custom hire (machine work) income	9				0.
10	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	10				0.
11	Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51	11				0.

Farm Expenses – Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc, on your home.

12	Car and truck expenses (see instructions — also attach Form 4562)	12		25	Pension and profit-sharing plans	25		0.
13	Chemicals	13	0.	26	Rent or lease (see instructions):			
14	Conservation expenses (see instructions)	14	0.	a	Vehicles, machinery, and equipment	26a		0.
15	Custom hire (machine work)	15	0.	b	Other (land, animals, etc)	26b		0.
16	Depreciation and Section 179 expense deduction not claimed elsewhere (see instructions)	16		27	Repairs and maintenance	27		0.
17	Employee benefit programs other than on line 25	17	0.	28	Seeds and plants purchased	28		0.
18	Feed purchased	18	0.	29	Storage and warehousing	29		0.
19	Fertilizers and lime	19	0.	30	Supplies purchased	30		0.
20	Freight and trucking	20	0.	31	Taxes	31		0.
21	Gasoline, fuel, and oil	21	0.	32	Utilities	32		0.
22	Insurance (other than health)	22	0.	33	Veterinary, breeding, and medicine	33		0.
23	Interest:			34	Other expenses (specify):			
a	Mortgage (paid to banks, etc)	23a	0.	a	NET QUALIFIED PENSION PLAN STARTUP COSTS	34a		0.
b	Other	23b	0.	b		34b		
24	Labor hired (less employment credits)	24	0.	c		34c		
35	Total expenses. Add lines 12 through 34f	35		d		34d		
36	Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1. If a loss, you must go on to line 37 (estates, trusts, and partnerships, see instructions)	36		e		34e		
37	If you have a loss, you must check the box that describes your investment in this activity (see instructions).			f		34f		

- If you checked 37a, enter the loss on Form 1040, line 18, and also on Schedule SE, line 1.
- If you checked 37b, you must attach Form 6198.

37a ☒ All investment is at risk.
37b ☐ Some investment is not at risk.

Depreciation and Amortization
(Including Information on Listed Property)▶ See separate instructions.
▶ Attach to your tax return.**2002**

67

Name(s) shown on return

Franklin R Lacy, III & Patricia O Lacy

Identifying number

Business or activity to which this form relates

Sch C Engineering

Part I Election To Expense Certain Tangible Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See instructions for a higher limit for certain businesses	1	\$24,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$200,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2001 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2003. Add lines 9 and 10, less line 12	13	

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

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2002	17	22,246.
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B — Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		80,000.	5.0 yrs	HY	200DB	16,000.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C — Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	4,900.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	43,146.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					24b If 'Yes,' is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 25									
26 Property used more than 50% in a qualified business use (see instructions):									
Ford Van	12/01/95	100.00	31,140.	31,140.	5.00	SL/HY	0.		
Lincoln Sedan	03/01/01	100.00	42,870.	42,870.	5.00	200DB/HY	4,900.		
27 Property used 50% or less in a qualified business use (see instructions):									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28 4,900.									
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29									

Section B – Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles – see instructions)	7,035		8,190									
31 Total commuting miles driven during the year			0									
32 Total other personal (noncommuting) miles driven	0		0									
33 Total miles driven during the year. Add lines 30 through 32	7,035		8,190									
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?		X		X								
35 Was the vehicle used primarily by a more than 5% owner or related person?	X		X									
36 Is another vehicle available for personal use?	X		X									

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

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

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (see instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.		

Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2002 tax year (see instructions):					
43 Amortization of costs that began before your 2002 tax year 43 80.					
44 Total. Add amounts in column (f). See instructions for where to report 44 80.					

Investment Interest Expense Deduction**2002****72**Department of the Treasury
Internal Revenue Service (99)▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Franklin R Lacy, III & Patricia O Lacy

Total Investment Interest Expense

1 Investment interest expense paid or accrued in 2002. See instructions	1	10,385.
2 Disallowed investment interest expense from 2001 Form 4952, line 7	2	
3 Total investment interest expense. Add lines 1 and 2	3	10,385.

Net Investment Income

4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	518,186.
b Net gain from the disposition of property held for investment	4b	
c Net capital gain from the disposition of property held for investment	4c	
d Subtract line 4c from line 4b. If zero or less, enter -0-	4d	
e Enter the amount from line 4c that you elect to include in investment income. Do not enter more than the amount on line 4b. See instructions	4e	
f Investment income. Add lines 4a, 4d, and 4e	4f	518,186.
5 Investment expenses. See instructions	5	
6 Net investment income. Subtract line 5 from line 4f. If zero or less, enter -0-	6	518,186.

Investment Interest Expense Deduction

7 Disallowed investment interest expense to be carried forward to 2003. Subtract line 6 from line 3. If zero or less, enter -0-	7	0.
8 Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	10,385.

BAA For Paperwork Reduction Act Notice, see separate instructions.Form **4952** (2002)

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

Your social security number

Franklin R Lacy, III & Patricia O Lacy

Note. If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below.
Real estate professionals must complete line 42 below.

Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity, you must check either column (e) or (f) on line 27 to describe your investment in the activity.
See instructions. If you check column (f), you must attach Form 6198.

27	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	Investment At Risk?	
					(e) All is at risk	(f) Some is not at risk
A						
B						
C						
D						
E						

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss from Schedule K-1	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A				
B				
C				
D				
E				
28a Totals				
b Totals				
29 Add columns (h) and (k) of line 28a			29	
30 Add columns (g), (i), and (j) of line 28b			30	
31 Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below			31	

Income or Loss From Estates and Trusts

32	(a) Name	(b) Employer ID no.
A	WALTER S. PODRAZA TRUST #3436	36-7342359
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A	0.		
B			
33a Totals			
b Totals	0.		
34 Add columns (d) and (f) of line 33a			34
35 Add columns (c) and (e) of line 33b			35 0.
36 Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below			36 0.

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

37	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
38	Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below				38

Summary

39	Net farm rental income or (loss) from Form 4835. Also, complete line 41 below	39	
40	Total income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 17	40	0.
41	Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 14 (see instructions)	41	
42	Reconciliation for Real Estate Professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules	42	

Exh. 'B' goes to Appen's

Form **1040** Department of the Treasury — Internal Revenue Service **2003** (99) IRS Use Only — Do not write or staple in this space.

Label (See instructions.) For the year Jan 1 - Dec 31, 2003, or other tax year beginning , 2003, ending , 20

Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign (See instructions.)

OMB No. 1545-0074

Your first name MI **Last name**

Franklin **R** **Lacy, III**

Your social security number

If a joint return, spouse's first name MI **Last name**

Patricia **O** **Lacy**

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. **Apartment no.**

12819 SE 38th Street, #7

City, town or post office. If you have a foreign address, see instructions. **State** **ZIP code**

Bellevue **WA** **98006**

Important! You must enter your social security number(s) above.

Note: Checking 'Yes' will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? **You** ☐ Yes ☒ No **Spouse** ☐ Yes ☒ No

Filing Status

1 ☐ Single **4** ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above & full name here

5 ☐ Qualifying widow(er) with dependent child. (See instructions.)

Exemptions

6a ☒ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a

6b ☒ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

No. of boxes checked on 6a and 6b **2**

No. of children on 6c who:

- ☐ lived with you
- ☐ did not live with you due to divorce or separation (see instrs)

Dependents on 6c not entered above

Add numbers on lines above **2**

d Total number of exemptions claimed

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7**

8a Taxable interest. Attach Schedule B if required **8a** 10,920.

b Tax-exempt interest. Do not include on line 8a **8b**

9a Ordinary dividends. Attach Schedule B if required **9a** 552,690.

b Qualified divs (see instrs) **9b** 551,762.

10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions) **10**

11 Alimony received **11**

12 Business income or (loss). Attach Schedule C or C-EZ **12** -99,091.

13a Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here **13a** -3,000.

b If box on 13a is checked, enter post-May 5 capital gain distributions **13b**

14 Other gains or (losses). Attach Form 4797 **14**

15a IRA distributions **15a** **b** Taxable amount (see instrs) **15b**

16a Pensions and annuities **16a** **b** Taxable amount (see instrs) **16b**

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17**

18 Farm income or (loss). Attach Schedule F **18** 0.

19 Unemployment compensation **19**

20a Social security benefits **20a** 8,024. **b** Taxable amount (see instrs) **20b** 6,820.

21 Other income **21**

22 Add the amounts in the far right column for lines 7 through 21. This is your total income **22** 468,339.

Adjusted Gross Income

23 Educator expenses (see instructions) **23**

24 IRA deduction (see instructions) **24**

25 Student loan interest deduction (see instructions) **25**

26 Tuition and fees deduction (see instructions) **26**

27 Moving expenses. Attach Form 3903 **27**

28 One-half of self-employment tax. Attach Schedule SE **28**

29 Self-employed health insurance deduction (see instrs) **29**

30 Self-employed SEP, SIMPLE, and qualified plans **30**

31 Penalty on early withdrawal of savings **31**

32a Alimony paid **b** Recipient's SSN **32a**

33 Add lines 23 through 32a **33**

34 Subtract line 33 from line 22. This is your adjusted gross income **34** 468,339.

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

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

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

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. FDIA0112 01/16/04 Form 1040 (2003)

Tax and Credits**Standard Deduction for —**

• People who checked any box on line 36a or 36b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$4,750

Married filing jointly or Qualifying widow(er), \$9,500

Head of household, \$7,000

35	Amount from line 34 (adjusted gross income)	35	468,339.
36a	Check <input checked="" type="checkbox"/> You were born before January 2, 1939, <input type="checkbox"/> Blind. Total boxes checked 36a 1 if: <input type="checkbox"/> Spouse was born before January 2, 1939, <input type="checkbox"/> Blind.		
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see instructions and check here	36b	
37	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	37	31,796.
38	Subtract line 37 from line 35	38	436,543.
39	If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on line 6d. If line 35 is over \$104,625, see the worksheet in the instructions	39	0.
40	Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	40	436,543.
41	Tax (see instrs). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	41	59,801.
42	Alternative minimum tax (see instructions). Attach Form 6251	42	2,285.
43	Add lines 41 and 42	43	62,086.
44	Foreign tax credit. Attach Form 1116 if required	44	
45	Credit for child and dependent care expenses. Attach Form 2441	45	
46	Credit for the elderly or the disabled. Attach Schedule R	46	
47	Education credits. Attach Form 8863	47	
48	Retirement savings contributions credit. Attach Form 8880	48	
49	Child tax credit (see instructions)	49	
50	Adoption credit. Attach Form 8839	50	
51	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	51	
52	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	52	
53	Add lines 44 through 52. These are your total credits	53	
54	Subtract line 53 from line 43. If line 53 is more than line 43, enter -0-	54	62,086.
55	Self-employment tax. Attach Schedule SE	55	
56	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	56	
57	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	57	
58	Advance earned income credit payments from Form(s) W-2	58	
59	Household employment taxes. Attach Schedule H	59	
60	Add lines 54-59. This is your total tax	60	62,086.
61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2003 estimated tax payments and amount applied from 2002 return	62	112,020.
63	Earned income credit (EIC)	63	
64	Excess social security and tier 1 RRTA tax withheld (see instructions)	64	
65	Additional child tax credit. Attach Form 8812	65	
66	Amount paid with request for extension to file (see instructions)	66	
67	Other pmts from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	67	
68	Add lines 61 through 67. These are your total payments	68	112,020.
69	If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid	69	49,934.
70a	Amount of line 69 you want refunded to you	70a	0.
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
71	Amount of line 69 you want applied to your 2004 estimated tax	71	49,934.
72	Amount you owe. Subtract line 68 from line 60. For details on how to pay, see instructions	72	
73	Estimated tax penalty (see instructions)	73	

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 70b, 70c, and 70d.

Amount You Owe**Third Party Designee**

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

Designee's name	Phone no.	Personal identification number (PIN)
-----------------	-----------	--------------------------------------

Sign Here

Joint return? See instructions.
Keep a copy for your records.

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

Your signature	Date	Your occupation	Daytime phone number
<i>Franklin R. Lacy</i>	4/15/04	engineer	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
<i>Patricia O. Lacy</i>	4/15/04	housewife	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	Self-Prepared		
	EIN		
	Phone no.		

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Attach to Form 1040.
► See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2003

07

Name(s) shown on Form 1040

Your social security number

Franklin R Lacy, III & Patricia O Lacy

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1	21,670.		
2	Enter amount from Form 1040, line 35	2	468,339.		
3	Multiply line 2 by 7.5% (.075)	3	35,125.		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.		
Taxes You Paid		5			
5	State and local income taxes	6	28,679.		
6	Real estate taxes (see instructions)	7	0.		
7	Personal property taxes	8			
8	Other taxes. List type and amount ►				
9	Add lines 5 through 8	9	28,679.		
Interest You Paid		10			
10	Home mtg interest and points reported to you on Form 1098	11			
11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ►				
(See instructions.)					
Note. Personal interest is not deductible.		12			
12	Points not reported to you on Form 1098. See instrs for spl rules	13	11,848.		
13	Investment interest. Attach Form 4952 if required. (See instrs.)	14	11,848.		
14	Add lines 10 through 13				
Gifts to Charity		15	1,134.		
15	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16			
16	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17			
17	Carryover from prior year	18	1,134.		
18	Add lines 15 through 17				
Casualty and Theft Losses		19			
19	Casualty or theft loss(es). Attach Form 4684. (See instructions.)				
Job Expenses and Most Other Miscellaneous Deductions		20			
20	Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	21			
21	Tax preparation fees	22	75.		
22	Other expenses — investment, safe deposit box, etc. List type and amount ►	23	75.		
(See instructions.)		24	468,339.		
24	Enter amount from Form 1040, line 35	25	9,367.		
25	Multiply line 24 by 2% (.02)	26	0.		
26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-				
Other Miscellaneous Deductions		27			
27	Other — from list in the instructions. List type and amount ►				
Total Itemized Deductions		28	31,796.		
<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 37. <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter.					

Itemized Deductions Limited per IRC Sec. 68.

Name(s) shown on Form 1040.

Your social security number

Franklin R Lacy, III & Patricia O Lacy

Schedule B – Interest and Ordinary Dividends**08****Part I
Interest**(See instructions
for Form 1040,
line 8a.)**Note.** If you
received a Form
1099-INT, Form
1099-OID, or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the total
interest shown on
that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address

Merrill Lynch

Charles Schwab

Pacific NW Bank

Washington Mutual Savings Bank

misc very small other

Bank Mutual

Bank Mutual

Amount

9,122.60

987.54

24.97

23.80

26.95

438.36

295.89

1

- 2 Add the amounts on line 1

2

10,920.11

- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815

3

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a

4

10,920.11

Note. If line 4 is over \$1,500, you must complete Part III.**Part II
Ordinary
Dividends**(See
instructions for
Form 1040,
line 9a.)**Note.** If you
received a Form
1099-DIV or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the
ordinary dividends
shown on that form.

- 5 List name of payer

Merrill Lynch

Charles Schwab

Washington Federal, Inc.

FFLC Bankcorp

Provident Bancorp, Inc.

BCSB

Bank Mutual Corporation

Bank Mutual Corp.

Amount

424,408.12

108,102.36

1,501.70

8,625.00

148.68

204.52

3,500.00

6,200.00

5

- 6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a

6

552,690.38

Note. If line 6 is over \$1,500, you must complete Part III.**Part III
Foreign
Accounts
and
Trusts**(See
instructions.)

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

Yes**No**

- 7a At any time during 2003, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1

X

- b If 'Yes,' enter the name of the foreign country

- 8 During 2003, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions

X

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2003
09

► Partnerships, joint ventures, etc, must file Form 1065 or 1065-B.
► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

Name of proprietor Franklin R Lacy, III		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Engineering		B Enter code from instructions ► 541330
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN), if any
E Business address (including suite or room no.) ► 12819 SE 38th Street, #7 City, town or post office, state, and ZIP code Bellevue, WA 98006		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you 'materially participate' in the operation of this business during 2003? If 'No,' see instructions for limit on losses .. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2003, check here .. <input type="checkbox"/> <input type="checkbox"/>		

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see the instructions and check here .. <input type="checkbox"/>	1	28,150.
2 Returns and allowances ..	2	0.
3 Subtract line 2 from line 1 ..	3	28,150.
4 Cost of goods sold (from line 42 on page 2) ..	4	0.
5 Gross profit. Subtract line 4 from line 3 ..	5	28,150.
6 Other income, including Federal and state gasoline or fuel tax credit or refund ..	6	
7 Gross income. Add lines 5 and 6 ..	7	28,150.

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

8 Advertising ..	8	0.	19 Pension and profit-sharing plans ..	19	
9 Car and truck expenses (see instructions) ..	9	2,430.	20 Rent or lease (see instructions):		
10 Commissions and fees ..	10	0.	a Vehicles, machinery, and equipment ..	20a	20,826.
11 Contract labor (see instructions) ..	11	0.	b Other business property ..	20b	15,609.
12 Depletion ..	12		21 Repairs and maintenance ..	21	0.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) ..	13	31,677.	22 Supplies (not included in Part III) ..	22	0.
14 Employee benefit programs (other than on line 19) ..	14		23 Taxes and licenses ..	23	0.
15 Insurance (other than health) ..	15	0.	24 Travel, meals, and entertainment:		
16 Interest:			a Travel ..	24a	0.
a Mortgage (paid to banks, etc) ..	16a	0.	b Meals and entertainment ..		0.
b Other ..	16b		c Enter nondeductible amount included on line 24b (see instrs) ..		0.
17 Legal & professional services ..	17	2,284.	d Subtract line 24c from line 24b ..	24d	0.
18 Office expense ..	18	0.	25 Utilities ..	25	4,162.
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns ..	28	127,241.	26 Wages (less employment credits) ..	26	
29 Tentative profit (loss). Subtract line 28 from line 7 ..	29	-99,091.	27 Other expenses (from line 48 on page 2) ..	27	50,253.
30 Expenses for business use of your home. Attach Form 8829 ..	30		28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns ..	28	127,241.
31 Net profit or (loss). Subtract line 30 from line 29.			29 Tentative profit (loss). Subtract line 28 from line 7 ..	29	-99,091.
• If a profit, enter on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.			30 Expenses for business use of your home. Attach Form 8829 ..	30	
• If a loss, you must go to line 32.			31 Net profit or (loss). Subtract line 30 from line 29.		
32 If you have a loss, check the box that describes your investment in this activity (see instructions).			• If a profit, enter on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.		
• If you checked 32a, enter the loss on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.			• If a loss, you must go to line 32.		
• If you checked 32b, you must attach Form 6198 .			32a <input checked="" type="checkbox"/> All investment is at risk.	31	-99,091.

32a ☒ All investment is at risk.

32b ☐ Some investment is not at risk.

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

Schedule C (Form 1040) 2003

Part III Cost of Goods Sold (see instructions)33 Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?

If 'Yes,' attach explanation

☐ Yes ☒ No

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

35 3,500.

36 Purchases less cost of items withdrawn for personal use

36 0.

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

37 0.

38 Materials and supplies

38 0.

39 Other costs

39 0.

40 Add lines 35 through 39

40 3,500.

41 Inventory at end of year

41 3,500.

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

42 0.

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

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

▶ _____

44 Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used your vehicle for:

a Business _____

b Commuting _____

c Other _____

45 Do you (or your spouse) have another vehicle available for personal use?

☐ Yes ☐ No

46 Was your vehicle available for personal use during off-duty hours?

☐ Yes ☐ No

47a Do you have evidence to support your deduction?

☐ Yes ☐ No

b If 'Yes,' is the evidence written?

☐ Yes ☐ No**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

AMORTIZATION

80.

See Attached List

50,173.

48 Total other expenses. Enter here and on page 1, line 27

48 50,253.

Auto 2003

1976 Ford Van 100% Bus-Use

2001 Lincoln Used 100% bus

Cost of Pers. Use Cars Not Incl.
1982 BMW
1974 Suzuki Sidekick 4x4

DATE	Description	Amt	DATE	Description	Amt.	DATE	Description	Amt.
2003	License	31.00	2003	License	37.00			
2003	Insurance	258.00	2003	Insurance	365.00			
2003	Gas	1190.00	2003	Gas	560.95			
6/25	Repair	141.46	8/27	part	8.57			
	Total Van	1620.46	8/27	part	28.28			
			10/29	repair	97.74			
			Total Bus car	1097.54				
			Total Van (bus)	1620.46				
			Total	2718.00				

2003 Business Expenses - Other

DATE	Description	Amt	DATE	Description	Amt.	DATE	Description	Amt.
1/28	stamps	10.32						
2/28	postage	37.-						
4/14	postage	21.84						
5/27	ad	23.52						
6/15	print	18.13						
7/2	print	6.50						
7/10	print	53.34						
7/17	print	7.38						
8/14	print	45.02						
8/27	ad	47.04						
8/27	postage	5.34						
9/25	ad	23.52						
10/6	prints	33.14						
10/6	P.O. Box rental	120.-						
10/11	shipping	113.74						
10/28	postage	13.65						
11/5	prints	58.31						
11/10	prints	13.97						
11/17	supplies	55.20						
11/24	shipping	17.87						
2003	Dock Protected	49,448.17						
	Proto Type Rework							
	from Severe Storm							
	Damage	450,173						

SCHEDULE D

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

- Attach to Form 1040. ► See Instructions for Schedule D (Form 1040).
► Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2003**12**

Name(s) shown on Form 1040

Your social security number

Franklin R Lacy, III & Patricia O Lacy

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

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss)* (see below)
1						
2 Enter your short-term totals, if any, from Schedule D-1, line 2	2					
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)	3					
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4					
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5					
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2002 Capital Loss Carryover Worksheet	6					
7a Combine lines 1 through 5 in column (g). If the result is a loss, enter the result. Otherwise, enter -0-. Do not enter more than zero	7a					
b Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)	b					

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

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss)* (see below)
8 GNMA15 bonds	10/01/83	12/31/02	888.64	964.03	-75.39	
GNMA10 bonds	04/27/87	12/31/03	30,740.59	32,154.67	-1,414.08	-1,414.08
GNMA10 bonds	09/24/87	12/31/03	1,539.83	1,536.68	3.15	3.15
9 Enter your long-term totals, if any, from Schedule D-1, line 9	9					
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)	10		33,169.			
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11					
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12					
13 Capital gain distributions. See instrs	13					
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your 2002 Capital Loss Carryover Worksheet	14				-215,933.	
15 Combine lines 8 through 13 in column (g). If zero or less, enter -0-	15					0.
16 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f)	16				-217,419.	

Next: Go to Part III on page 2.

*Include in column (g) all gains and losses from column (f) from sales, exchanges, or conversions (including installment payments received) after May 5, 2003. However, do not include gain attributable to unrecaptured section 1250 gain, 'collectibles gains and losses' (as defined in the instructions) or eligible gain on qualified small business stock (see instrs).

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

Schedule D (Form 1040) 2003

Part III Taxable Gain or Deductible Loss

17a Combine lines 7b and 16 and enter the result. If a loss, enter -0- on line 17b and go to line 18. If a gain, enter the gain on Form 1040, line 13a, and go to line 17b below	17a	-217,419.
b Combine lines 7a and 15. If zero or less, enter -0-. Then complete Form 1040 through line 40 Next: • If line 16 of Schedule D is a gain or you have qualified dividends on Form 1040, line 9b, complete Part IV below. • Otherwise, skip the rest of Schedule D and complete the rest of Form 1040.	17b	0.
18 If line 17a is a loss, enter here and on Form 1040, line 13a, the smaller of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)) (see instructions) Next: • If you have qualified dividends on Form 1040, line 9b, complete Form 1040 through line 40, and then complete Part IV below (but skip lines 19 and 20). • Otherwise, skip Part IV below and complete the rest of Form 1040.	18	-3,000.

Part IV Tax Computation Using Maximum Capital Gains Rates

If line 16 or line 17a is zero or less, skip lines 19 and 20 and go to line 21. Otherwise, go to line 19.

19 Enter your unrecaptured section 1250 gain, if any, from line 18 of the worksheet in the instructions	19	
20 Enter your 28% rate gain, if any, from line 7 of the worksheet in the instructions	20	
If lines 19 and 20 are zero, go to line 21. Otherwise, complete the worksheet in the instructions to figure the amount to enter on lines 35 and 53 below, and skip all other lines below.		
21 Enter your taxable income from Form 1040, line 40	21	436,543.
22 Enter the smaller of line 16 or line 17a, but not less than zero	22	0.
23 Enter your qualified dividends from Form 1040, line 9b	23	551,762.
24 Add lines 22 and 23	24	551,762.
25 Amount from line 4g of Form 4952 (investment interest expense)	25	
26 Subtract line 25 from line 24. If zero or less, enter -0-	26	551,762.
27 Subtract line 26 from line 21. If zero or less, enter -0-	27	0.
28 Enter the smaller of line 21 or: • \$56,800 if married filing jointly or qualifying widow(er); • \$28,400 if single or married filing separately; or • \$38,050 if head of household	28	56,800.
If line 27 is greater than line 28, skip lines 29 through 39 and go to line 40.		
29 Enter the amount from line 27	29	0.
30 Subtract line 29 from line 28. If zero or less, enter -0- and go to line 40	30	56,800.
31 Add lines 17b and 23*	31	551,762.
32 Enter the smaller of line 30 or line 31	32	56,800.
33 Multiply line 32 by 5% (.05)	33	2,840.
If lines 30 and 32 are the same, skip lines 34 through 39 and go to line 40.		
34 Subtract line 32 from line 30	34	
35 Enter your qualified 5-year gain, if any, from line 8 of the worksheet in the instructions	35	
36 Enter the smaller of line 34 or line 35	36	
37 Multiply line 36 by 8% (.08)	37	
38 Subtract line 36 from line 34	38	
39 Multiply line 38 by 10% (.10)	39	
If lines 26 and 30 are the same, skip lines 40 through 49 and go to line 50.		
40 Enter the smaller of line 21 or line 26	40	436,543.
41 Enter the amount from line 30 (if line 30 is blank, enter -0-)	41	56,800.
42 Subtract line 41 from line 40	42	379,743.
43 Add lines 17b and 23*	43	551,762.
44 Enter the amount from line 32 (if line 32 is blank, enter -0-)	44	56,800.
45 Subtract line 44 from line 43	45	494,962.
46 Enter the smaller of line 42 or line 45	46	379,743.
47 Multiply line 46 by 15% (.15)	47	56,961.
48 Subtract line 46 from line 42	48	0.
49 Multiply line 48 by 20% (.20)	49	0.
50 Figure the tax on the amount on line 27. Use the Tax Table or Tax Rate Schedules, whichever applies	50	0.
51 Add lines 33, 37, 39, 47, 49, and 50	51	59,801.
52 Figure the tax on the amount on line 21. Use the Tax Table or Tax Rate Schedules, whichever applies	52	127,997.
53 Tax on all taxable income. Enter the smaller of line 51 or line 52 here and on Form 1040, line 41	53	59,801.

*If lines 23 and 25 are more than zero, see instructions for the amount to enter.

Schedule D (Form 1040) 2003

2003**12B**Department of the Treasury
Internal Revenue Service▶ **Attach to your tax return.**

Name(s) shown on return

Franklin R Lacy, III & Patricia O Lacy

Identifying number

Part I Total Investment Interest Expense

1 Investment interest expense paid or accrued in 2003 (see instructions)	1	11,848.
2 Disallowed investment interest expense from 2002 Form 4952, line 7	2	
3 Total investment interest expense. Add lines 1 and 2	3	11,848.

Part II Net Investment Income

4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	563,610.	
b Qualified dividends included on line 4a	4b	551,762.	
c Subtract line 4b from line 4a	4c		11,848.
d Net gain from the disposition of property held for investment	4d		
e Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e		
f Subtract line 4e from line 4d	4f		
g Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g		
h Investment income. Add lines 4c, 4f, and 4g	4h		11,848.
5 Investment expenses (see instructions)	5		
6 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6		11,848.

Part III Investment Interest Expense Deduction

7 Disallowed investment interest expense to be carried forward to 2004. Subtract line 6 from line 3. If zero or less, enter -0-	7	0.
8 Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	11,848.

BAA For Paperwork Reduction Act Notice, see separate instructions.Form **4952** (2003)

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.
▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2003

14

Name of proprietor

Franklin R Lacy, III

Social security number (SSN)

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.

trees for lumber

B Enter code from Part IV

▶ 111300

D Employer ID number (EIN), if any

C Accounting method: (1) ☒ Cash (2) ☐ Accrual

E Did you 'materially participate' in the operation of this business during 2003? If 'No,' see instructions for limit on passive losses ☒ Yes ☐ No

Part I Farm Income – Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II & III, & line 11 of Part I.) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1	0.		
2	Cost or other basis of livestock and other items reported on line 1	2	0.		
3	Subtract line 2 from line 1	3	0.		
4	Sales of livestock, produce, grains, and other products you raised	4	0.		
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a	0.	5b	Taxable amount
				5b	0.
6a	Agricultural program payments (see instructions)	6a	0.	6b	Taxable amount
				6b	0.
7	Commodity Credit Corporation (CCC) loans (see instructions):				
a	CCC loans reported under election	7a	0.		
b	CCC loans forfeited	7b	0.	7c	Taxable amount
				7c	0.
8	Crop insurance proceeds and certain disaster payments (see instructions):				
a	Amount received in 2003	8a	0.	8b	Taxable amount
				8b	0.
c	If election to defer to 2004 is attached, check here <input type="checkbox"/>	8d	Amount deferred from 2002	8d	0.
9	Custom hire (machine work) income	9	0.		
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)	10	0.		
11	Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51	11	0.		

Part II Farm Expenses – Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12	Car and truck expenses (see instructions – also attach Form 4562)	12		25	Pension and profit-sharing plans	25	0.
13	Chemicals	13	0.	26	Rent or lease (see instructions):		
14	Conservation expenses (see instructions)	14	0.	a	Vehicles, machinery, and equipment	26a	0.
15	Custom hire (machine work)	15	0.	b	Other (land, animals, etc)	26b	0.
16	Depreciation and section 179 expense deduction not claimed elsewhere (see instructions)	16		27	Repairs and maintenance	27	0.
17	Employee benefit programs other than on line 25	17	0.	28	Seeds and plants purchased	28	0.
18	Feed purchased	18	0.	29	Storage and warehousing	29	0.
19	Fertilizers and lime	19	0.	30	Supplies purchased	30	0.
20	Freight and trucking	20	0.	31	Taxes	31	0.
21	Gasoline, fuel, and oil	21	0.	32	Utilities	32	0.
22	Insurance (other than health)	22	0.	33	Veterinary, breeding, and medicine	33	0.
23	Interest:			34	Other expenses (specify):		
a	Mortgage (paid to banks, etc)	23a	0.	a		34a	
b	Other	23b	0.	b		34b	
24	Labor hired (less employment credits)	24	0.	c		34c	
35	Total expenses. Add lines 12 through 34f	35	0.	d		34d	
36	Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1. If a loss, you must go on to line 37 (estates, trusts, and partnerships, see instructions)	36	0.	e		34e	
37	If you have a loss, you must check the box that describes your investment in this activity (see instructions).			f		34f	

- If you checked 37a, enter the loss on **Form 1040, line 18, and also on Schedule SE, line 1.**
- If you checked 37b, you must attach **Form 6198.**

37a ☒ All investment is at risk.
37b ☐ Some investment is not at risk.

Alternative Minimum Tax — Individuals

OMB No. 1545-0227

2003

32

Department of the Treasury
Internal Revenue Service (99)▶ See separate instructions.
▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040

Your social security number

Franklin R Lacy, III & Patricia O Lacy

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 38, and go to line 2. Otherwise, enter the amount from Form 1040, line 35, and go to line 7. (If zero or less, enter as a negative amount.)	1	436,543.
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2-1/2% of Form 1040, line 35	2	0.
3	Taxes from Schedule A (Form 1040), line 9	3	28,679.
4	Certain interest on a home mortgage not used to buy, build, or improve your home	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5	0.
6	If Form 1040, line 35, is over \$139,500 (over \$69,750 if married filing separately), enter the amount from line 9 of the worksheet for Schedule A (Form 1040), line 28	6	-9,865.
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	0.
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Interest from specified private activity bonds exempt from the regular tax	11	
12	Qualified small business stock (see instructions)	12	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	14	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	-3,584.
18	Passive activities (difference between AMT and regular tax income or loss)	18	
19	Loss limitations (difference between AMT and regular tax income or loss)	19	
20	Circulation costs (difference between regular tax and AMT)	20	
21	Long-term contracts (difference between AMT and regular tax income)	21	
22	Mining costs (difference between regular tax and AMT)	22	
23	Research and experimental costs (difference between regular tax and AMT)	23	
24	Income from certain installment sales before January 1, 1987	24	
25	Intangible drilling costs preference	25	
26	Other adjustments, including income-based related adjustments	26	
27	Alternative tax net operating loss deduction	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see instructions.)	28	451,773.

Part II Alternative Minimum Tax

29	Exemption. (If this form is for a child under age 14, see instructions.)			
	IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .	
	Single or head of household	\$112,500	\$40,250	29
	Married filing jointly or qualifying widow(er)	150,000	58,000	
	Married filing separately	75,000	29,000	
	If line 28 is over the amount shown above for your filing status, see instructions.			
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here.			30 451,773.
31	<ul style="list-style-type: none">• If you reported capital gain distributions directly on Form 1040, line 13a; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 16 and 17a of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 65 here.• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.			31 62,086.
32	Alternative minimum tax foreign tax credit (see instructions)			32
33	Tentative minimum tax. Subtract line 32 from line 31			33 62,086.
34	Tax from Form 1040, line 41 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 44)			34 59,801.
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 42			35 2,285.

Part III Tax Computation Using Maximum Capital Gains Rates

Caution: If you **did not** complete Part IV of Schedule D (Form 1040), see the instructions before you complete this part.

36	Enter the amount from Form 6251, line 30	36	451,773.
37	Enter the amount from Schedule D (Form 1040), line 26, or line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions)	37	551,762.
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions)	38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	39	551,762.
40	Enter the smaller of line 36 or line 39	40	451,773.
41	Subtract line 40 from line 36	41	0.
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	42	0.
43	Enter the amount from Schedule D (Form 1040), line 30, or line 19 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax) (see instructions)	43	56,800.
44	Enter the smaller of line 36 or line 37	44	451,773.
45	Enter the smaller of line 43 or line 44	45	56,800.
46	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from Schedule D (Form 1040), line 43 (or if that line is blank, the amount from Schedule D (Form 1040), line 31). Otherwise, enter the amount from line 32 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040) (or if that line is blank, the amount from line 20 of that worksheet). Refigure all amounts for the AMT, if necessary (see the instructions)	46	551,762.
47	Enter the smaller of line 45 or line 46. If line 45 is zero, go to line 55	47	56,800.
48	Multiply line 47 by 5% (.05)	48	2,840.
49	Subtract line 47 from line 45. If zero or less, enter -0- and go to line 55	49	0.
50	Enter your qualified 5-year gain, if any, from Schedule D (Form 1040), line 35 (as refigured for the AMT, if necessary) (see instructions)	50	
51	Enter the smaller of line 49 or line 50	51	
52	Multiply line 51 by 8% (.08)	52	
53	Subtract line 51 from line 49	53	
54	Multiply line 53 by 10% (.10)	54	
55	Subtract line 47 from line 46	55	494,962.
56	Subtract line 45 from line 44	56	394,973.
57	Enter the smaller of line 55 or line 56	57	394,973.
58	Multiply line 57 by 15% (.15)	58	59,246.
59	Subtract line 57 from line 56	59	0.
60	Multiply line 59 by 20% (.20)	60	
If line 38 is zero or blank, skip lines 61 and 62 and go to line 63. Otherwise, go to line 61.			
61	Subtract line 44 from line 40	61	
62	Multiply line 61 by 25% (.25)	62	
63	Add lines 42, 48, 52, 54, 58, 60, and 62	63	62,086.
64	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	64	122,996.
65	Enter the smaller of line 63 or line 64 here and on line 31	65	62,086.

Depreciation and Amortization
(Including Information on Listed Property)▶ See separate instructions.
▶ Attach to your tax return.

OMB No. 1545-0172

2003

67

Name(s) shown on return

Franklin R Lacy, III & Patricia O Lacy

Identifying number

Business or activity to which this form relates

Sch C Engineering

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount. See instructions for a higher limit for certain businesses	1	\$100,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$400,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2002 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2004. Add lines 9 and 10, less line 12	13	

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

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

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2003	17	22,247.
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B – Assets Placed in Service During 2003 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property		129,600.	10.0 yrs	HY	SL	6,480.
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	

Section C – Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	2,950.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	31,677.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V**Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information** (Caution: See instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									24b If 'Yes,' is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost		
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 25										
26 Property used more than 50% in a qualified business use (see instructions):										
Ford Van	12/01/95	100.00								
Lincoln Sedan	03/01/01	100.00	42,870.	42,870.	5.00	200DB/HY	2,950.			
27 Property used 50% or less in a qualified business use (see instructions):										
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28									2,950.	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29										

Section B – Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles – see instructions)	6,751		7,500									
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven	0		0									
33 Total miles driven during the year. Add lines 30 through 32	6,751		7,500									
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?		X		X								
35 Was the vehicle used primarily by a more than 5% owner or related person?	X		X									
36 Is another vehicle available for personal use?	X		X									

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

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

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

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

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2003 tax year (see instructions):					
43 Amortization of costs that began before your 2003 tax year 43					80.
44 Total. Add amounts in column (f). See instructions for where to report 44					80.

Exh. 'B'
goes to Appen. 'S'

Form 1040		Department of the Treasury — Internal Revenue Service		U.S. Individual Income Tax Return 2004		(99) IRS Use Only — Do not write or staple in this space.	
Label (See instructions.)	For the year Jan 1 - Dec 31, 2004, or other tax year beginning , 2004, ending , 20					OMB No. 1545-0074	
	Your first name MI Last name					Your social security number	
	Franklin R Lacy, III						
	If a joint return, spouse's first name MI Last name					Spouse's social security number	
Use the IRS label. Otherwise, please print or type.	Patricia O Lacy						
	Home address (number and street). If you have a P.O. box, see instructions. Apartment no.					▲ Important! ▲ You must enter your social security number(s) above.	
	12819 SE 38th Street, #7						
	City, town or post office. If you have a foreign address, see instructions. State ZIP code						
Presidential Election Campaign (See instructions.)	Bellevue WA 98006						
	Note: Checking 'Yes' will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						
Filing Status	1 <input type="checkbox"/> Single					4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here	
	2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)						
	3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above & full name here					5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)	
Exemptions	6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a					Boxes checked on 6a and 6b 2	
	b <input checked="" type="checkbox"/> Spouse					No. of children on 6c who:	
	c Dependents:					• lived with you	
	(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)					• did not live with you due to divorce or separation (see instrs)	
If more than four dependents, see instructions.						Dependents on 6c not entered above	
						Add numbers on lines above	
	d Total number of exemptions claimed					2	
Income	7 Wages, salaries, tips, etc. Attach Form(s) W-2					7	
	8a Taxable interest. Attach Schedule B if required					8a 7,463.	
	b Tax-exempt interest. Do not include on line 8a					8b	
	9a Ordinary dividends. Attach Schedule B if required					9a 641,153.	
	b Qualified divs (see instrs)					9b 641,153.	
	10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)					10	
	11 Alimony received					11	
	12 Business income or (loss). Attach Schedule C or C-EZ					12 -130,260.	
	13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here					13 -3,000.	
	14 Other gains or (losses). Attach Form 4797					14	
	15a IRA distributions					15a	
	b Taxable amount (see instrs)					15b	
	16a Pensions and annuities					16a	
	b Taxable amount (see instrs)					16b	
Adjusted Gross Income	17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E					17	
	18 Farm income or (loss). Attach Schedule F					18 0.	
	19 Unemployment compensation					19	
	20a Social security benefits					20a 8,191.	
	b Taxable amount (see instrs)					20b 6,962.	
	21 Other income					21	
	22 Add the amounts in the far right column for lines 7 through 21. This is your total income					22 522,318.	
	23 Educator expenses (see instructions)					23	
	24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ					24	
	25 IRA deduction (see instructions)					25	
	26 Student loan interest deduction (see instructions)					26	
	27 Tuition and fees deduction (see instructions)					27	
	28 Health savings account deduction. Attach Form 8889					28	
	29 Moving expenses. Attach Form 3903					29	
30 One-half of self-employment tax. Attach Schedule SE					30		
31 Self-employed health insurance deduction (see instrs)					31		
32 Self-employed SEP, SIMPLE, and qualified plans					32		
33 Penalty on early withdrawal of savings					33		
34a Alimony paid b Recipient's SSN					34a		
35 Add lines 23 through 34a					35		
36 Subtract line 35 from line 22. This is your adjusted gross income					36 522,318.		

Tax and Credits**Standard Deduction for —**

• People who checked any box on line 38a or 38b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

37	Amount from line 36 (adjusted gross income)	37	522,318.
38a	Check if: <input checked="" type="checkbox"/> You were born before January 2, 1940, <input type="checkbox"/> Spouse was born before January 2, 1940, <input type="checkbox"/> Blind. Total boxes checked 38a 1		
b	If your spouse itemizes on a separate return, or you were a dual-status alien, see instructions and check here 38b <input type="checkbox"/>		
39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	59,549.
40	Subtract line 39 from line 37	40	462,769.
41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet in the instructions	41	0.
42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	462,769.
43	Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	43	63,605.
44	Alternative minimum tax (see instructions). Attach Form 6251	44	2,817.
45	Add lines 43 and 44	45	66,422.
46	Foreign tax credit. Attach Form 1116 if required	46	
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Adoption credit. Attach Form 8839	52	
53	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	53	
54	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	54	
55	Add lines 46 through 54. These are your total credits	55	
56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-	56	66,422.
57	Self-employment tax. Attach Schedule SE	57	
58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Advance earned income credit payments from Form(s) W-2	60	
61	Household employment taxes. Attach Schedule H	61	
62	Add lines 56-61. This is your total tax	62	66,422.
63	Federal income tax withheld from Forms W-2 and 1099	63	
64	2004 estimated tax payments and amount applied from 2003 return ... SMT	64	68,044.
65a	Earned income credit (EIC)	65a	
b	Nontaxable combat pay election 65b		
66	Excess social security and tier 1 RRTA tax withheld (see instructions)	66	
67	Additional child tax credit. Attach Form 8812	67	
68	Amount paid with request for extension to file (see instructions)	68	
69	Other pmts from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	69	
70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	68,044.
71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	1,622.
72a	Amount of line 71 you want refunded to you	72a	0.
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
73	Amount of line 71 you want applied to your 2005 estimated tax	73	1,622.
74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see instructions	74	
75	Estimated tax penalty (see instructions)	75	

Payments

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 72b, 72c, and 72d.

Amount You Owe**Third Party Designee**

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

Sign Here

Joint return? See instructions.

Keep a copy for your records.

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

Your signature	Date	Your occupation	Daytime phone number
<i>Franklin R. Lacy</i>	4/15/05	engineer	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
<i>Patricia O. Lacy</i>	4/15/05	housewife	
Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN

Paid Preparer's Use Only

Firm's name (or yours if self-employed), address, and ZIP code: Self-Prepared

EIN: _____

Phone no.: _____

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**

OMB No. 1545-0074

2004**07**

▶ Attach to Form 1040.

▶ See Instructions for Schedule A (Form 1040).

Name(s) shown on Form 1040

Your social security number

Franklin R Lacy, III & Patricia O Lacy

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	11,929.
	2	Enter amount from Form 1040, line 37..... 2 522,318.		
	3	Multiply line 2 by 7.5% (.075)	3	39,174.
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.
Taxes You Paid (See instructions.)	5 State and local (check only one box):			
	a <input type="checkbox"/> Income taxes, or		5	1,972.
	b <input checked="" type="checkbox"/> General sales taxes (see instructions)]			
	6	Real estate taxes (see instructions)	6	29,432.
	7	Personal property taxes	7	
	8	Other taxes. List type and amount ▶	8	
	9	Add lines 5 through 8	9	31,404.
	Interest You Paid (See instructions.)	10	Home mtg interest and points reported to you on Form 1098	10
11		Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ▶		
12		Points not reported to you on Form 1098. See instrs for spl rules	12	
13		Investment interest. Attach Form 4952 if required. (See instrs.)	13	35,901.
Note. Personal interest is not deductible.	14	Add lines 10 through 13	14	35,901.
Gifts to Charity If you made a gift and got a benefit for it, see instructions.	15	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	15	3,633.
	16	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	16	
	17	Carryover from prior year	17	
	18	Add lines 15 through 17	18	3,633.
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	19	
Job Expenses and Most Other Miscellaneous Deductions (See instructions.)	20	Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	20	
	21	Tax preparation fees	21	
	22	Other expenses — investment, safe deposit box, etc. List type and amount ▶	22	
	23	Add lines 20 through 22	23	
	24	Enter amount from Form 1040, line 37 24	24	
	25	Multiply line 24 by 2% (.02)	25	
	26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26	
Other Miscellaneous Deductions	27	Other — from list in the instructions. List type and amount ▶	27	
Total Itemized Deductions	28	Is Form 1040, line 37, over \$142,700 (over \$71,350 if MFS)?		
	<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 39.		28	59,549.
		<input checked="" type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter.		

Itemized Deductions Limited per IRC Sec. 68.

Name(s) shown on Form 1040.

Your social security number

Franklin R Lacy, III & Patricia O Lacy

Schedule B – Interest and Ordinary Dividends**08****Part I
Interest**(See instructions
for Form 1040,
line 8a.)**Note.** If you
received a Form
1099-INT, Form
1099-OID, or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the total
interest shown on
that form.

- 1**
- List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address

Merrill LynchCharles SchwabPacific NW BankWashington Mutual Savings Bankmisc very small otherProvident Bancorp**Amount**

7,260.90

57.22

3.96

5.04

12.86

122.74

1

- 2**
- Add the amounts on line 1

2

7,462.72

- 3**
- Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815

3

- 4**
- Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a

4

7,462.72

Note. If line 4 is over \$1,500, you must complete Part III.**Part II
Ordinary
Dividends**(See
instructions for
Form 1040,
line 9a.)**Note.** If you
received a Form
1099-DIV or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the
ordinary dividends
shown on that form.

- 5**
- List name of payer

Merrill LynchCharles SchwabWashington Federal, Inc.FFLC BankcorpProvident Bancorp, Inc.BCSBBank Mutual Corporation**Amount**

476,294.74

129,697.42

1,568.62

9,187.50

6,200.00

204.52

18,000.00

5

- 6**
- Add the amounts on line 5. Enter the total here and on Form 1040, line 9a

6

641,152.80

Note. If line 6 is over \$1,500, you must complete Part III.**Part III
Foreign
Accounts
and
Trusts**(See
instructions.)

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

Yes No

- 7a**
- At any time during 2004, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1

- b**
- If 'Yes,' enter the name of the foreign country

- 8**
- During 2004, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.
► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2004

09

Name of proprietor

Franklin R Lacy, III

Social security number (SSN)

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

Engineering

B Enter code from instructions

► 541330

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ► 12819 SE 38th Street, #7

City, town or post office, state, and ZIP code Bellevue, WA 98006

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

G Did you 'materially participate' in the operation of this business during 2004? If 'No,' see instructions for limit on losses .. ☒ Yes ☐ No

H If you started or acquired this business during 2004, check here .. ☐ ☐

Part I Income

1	Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see the instructions and check here .. <input type="checkbox"/>	1	30,965.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	30,965.
4	Cost of goods sold (from line 42 on page 2)	4	0.
5	Gross profit. Subtract line 4 from line 3	5	30,965.
6	Other income, including Federal and state gasoline or fuel tax credit or refund	6	
7	Gross income. Add lines 5 and 6	7	30,965.

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

8	Advertising	8		19	Pension and profit-sharing plans	19	
9	Car and truck expenses (see instructions)	9	4,243.	20	Rent or lease (see instructions):		
10	Commissions and fees	10		a	Vehicles, machinery, and equipment	20a	23,293.
11	Contract labor (see instructions)	11		b	Other business property	20b	17,572.
12	Depletion	12		21	Repairs and maintenance	21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	46,571.	22	Supplies (not included in Part III)	22	
14	Employee benefit programs (other than on line 19)	14		23	Taxes and licenses	23	
15	Insurance (other than health)	15		24	Travel, meals, and entertainment:		
16	Interest:			a	Travel	24a	
a	Mortgage (paid to banks, etc)	16a		b	Meals and entertainment		0.
b	Other	16b		c	Enter nondeductible amount included on line 24b (see instrs) ..		0.
17	Legal & professional services	17	2,315.	d	Subtract line 24c from line 24b	24d	0.
18	Office expense	18	0.	25	Utilities	25	4,194.
28	Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28	161,225.	26	Wages (less employment credits)	26	
29	Tentative profit (loss). Subtract line 28 from line 7	29	-130,260.	27	Other expenses (from line 48 on page 2)	27	63,037.
30	Expenses for business use of your home. Attach Form 8829	30		28		28	161,225.
31	Net profit or (loss). Subtract line 30 from line 29.			29		29	-130,260.

• If a profit, enter on **Form 1040, line 12**, and also on **Schedule SE, line 2** (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.

• If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on **Form 1040, line 12**, and also on **Schedule SE, line 2** (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you **must** attach **Form 6198**.

32a ☒ All investment is at risk.

32b ☐ Some investment is not at risk.

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

Schedule C (Form 1040) 2004

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a <input checked="" type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If 'Yes,' attach explanation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35 3,500.
36 Purchases less cost of items withdrawn for personal use	36 0.
37 Cost of labor. Do not include any amounts paid to yourself	37 0.
38 Materials and supplies	38 0.
39 Other costs	39 0.
40 Add lines 35 through 39	40 3,500.
41 Inventory at end of year	41 3,500.
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42 0.

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

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

44 Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:
a Business _____ b Commuting _____ c Other _____

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

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

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If 'Yes,' is the evidence written? ☐ Yes ☐ No

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

AMORTIZATION	80.
See Attached List	62,957.
48 Total other expenses. Enter here and on page 1, line 27	48 63,037.

2004 Business Expenses - Other

DATE	Description	AMT	DATE	Description	AMT.	DATE	Description	A.
1/5	postage	15.48	11/2	software uplnt	69.95			
1/6	Toner Cartridge	93.88	11/12	uplnt Tool	73.15			
1/13	Supplies	25.88	11/21	supplies	39.91			
1/19	Computer paper	32.66	12/7	Supplies	16.50			
1/21	Box rental	100.00	12/30	shipping	10.90			
2/17	Bus. License	59.00	12/30	Supplies	16.17			
2/20	Supplies	21.56	2004	Docx Pntentd	60,945.30			
3/2	postage	103.95		Proto Type Remnt				
4/10	Supplies	26.74		from Severe Storm				
4/14	postage	4.42		damage and destroyed				
4/27	postage	7.78		exhibit attachments				
5/1	bus dues	80.00			62,957			
5/14	uplnt Tools	143.20						
5/11	Ink Cartridges	118.67						
5/11	software uplnt	10.72						
6/14	postage	4.42						
6/16	shipping	19.05						
6/17	postage	24.72						
6/17	Supplies	21.57						
6/29	postage	5.00						
7/19	uplnt phone	39.99						
7/17	supplies	13.34						
7/17	phone battery	9.16						
8/12	Supplies	22.35						
8/19	postage	1.78						
8/11	postage	5.80						
8/11	shipping	35.16						
8/11	parts	22.55						
8/25	supplies	12.33						
8/25	stamps	114.48						
8/28	parts	27.53						
10/1	supplies	27.82						
10/1	Supplies	154.26						
10/15	stamps	37.60						
10/17	shipping	11.66						
10/12	printer cart	262.26						
10/15	shipping	10.40						
10/28	Supplies	53.94						

Auto 2004

Cost of Pers. Use Cars Not Inc
1983 Buick
1994 Suzuki Sidekick 5X4

1996 Ford Van 100% Bus Use 2001 Lincoln Used 100% Bus

DATE	Description	Amt	DATE	Description	Amt.	DATE	Description	Amt
2004	License	35.50	2004	License	38.25			
2004	Insurance	271.00	2004	Insurance	390.00			
2004	Gas	2082.00	2004	Gas	981.66			
5/21	P-T	11.08	8/4	Repair	239.43			
5/15	oil change	38.83	5/15	Repair	154.86			
		2438.41		Total Bus Car	1804.20			
				Total Van	2438.41			
				Total	4242.61			

SCHEDULE D

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

- Attach to Form 1040. ► See Instructions for Schedule D (Form 1040).
► Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2004**12**

Name(s) shown on Form 1040

Franklin R Lacy, III & Patricia O Lacy

Your social security number

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

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2	2				
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)	3				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4				
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5				
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions	6				
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)	7				

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

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 GNMA15 bonds	10/01/83	12/31/04	112.30	121.83	-9.53
GNMA10 bonds	04/27/87	12/31/04	3,885.11	4,063.83	-178.72
GNMA10 bonds	09/24/87	12/31/04	194.61	194.21	0.40
9 Enter your long-term totals, if any, from Schedule D-1, line 9	9				
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)	10		4,192.		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11				
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12				
13 Capital gain distributions. See instrs	13				
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions	14				-214,419.
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on page 2	15				-214,607.

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

Schedule D (Form 1040) 2004

Part III Summary

16 Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below	16	-214,607.
17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	
20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040. Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 42, and then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, the smaller of: <ul style="list-style-type: none">• The loss on line 16 or• (\$3,000), or if married filing separately, (\$1,500)]	21	-3,000.
Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b? <input checked="" type="checkbox"/> Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040. <input type="checkbox"/> No. Complete the rest of Form 1040.		

Schedule D (Form 1040) 2004

SCHEDULE F

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.
▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2004

14

Name of proprietor

Franklin R Lacy, III & Patricia O Lacy

Social security number (SSN)

B Enter code from Part IV

▶ 111300

D Employer ID number (EIN), if any

C Accounting method: (1) ☒ Cash (2) ☐ Accrual

E Did you 'materially participate' in the operation of this business during 2004? If 'No,' see instructions for limit on passive losses ☒ Yes ☐ No

Part I Farm Income – Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II & III, & line 11 of Part I.) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1	0.
2	Cost or other basis of livestock and other items reported on line 1	2	0.
3	Subtract line 2 from line 1	3	0.
4	Sales of livestock, produce, grains, and other products you raised	4	0.
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a	0.
5b	Taxable amount	5b	0.
6a	Agricultural program payments (see instructions)	6a	0.
6b	Taxable amount	6b	0.
7	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	7a	0.
b	CCC loans forfeited	7b	0.
7c	Taxable amount	7c	0.
8	Crop insurance proceeds and certain disaster payments (see instructions):		
a	Amount received in 2004	8a	0.
8b	Taxable amount	8b	0.
c	If election to defer to 2005 is attached, check here <input type="checkbox"/>	8d	0.
8d	Amount deferred from 2003	8d	0.
9	Custom hire (machine work) income	9	0.
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)	10	0.
11	Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51	11	0.

Part II Farm Expenses – Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc, on your home.

12	Car and truck expenses (see instructions – also attach Form 4562)	12	0.	25	Pension and profit-sharing plans	25	0.
13	Chemicals	13	0.	26	Rent or lease (see instructions):		
14	Conservation expenses (see instructions)	14	0.	a	Vehicles, machinery, and equipment	26a	0.
15	Custom hire (machine work)	15	0.	b	Other (land, animals, etc)	26b	0.
16	Depreciation and section 179 expense deduction not claimed elsewhere (see instructions)	16	0.	27	Repairs and maintenance	27	0.
17	Employee benefit programs other than on line 25	17	0.	28	Seeds and plants purchased	28	0.
18	Feed purchased	18	0.	29	Storage and warehousing	29	0.
19	Fertilizers and lime	19	0.	30	Supplies purchased	30	0.
20	Freight and trucking	20	0.	31	Taxes	31	0.
21	Gasoline, fuel, and oil	21	0.	32	Utilities	32	0.
22	Insurance (other than health)	22	0.	33	Veterinary, breeding, and medicine	33	0.
23	Interest:			34	Other expenses (specify):		
a	Mortgage (paid to banks, etc)	23a	0.	a		34a	
b	Other	23b	0.	b		34b	
24	Labor hired (less employment credits)	24	0.	c		34c	
				d		34d	
				e		34e	
				f		34f	

35 Total expenses. Add lines 12 through 34f

36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1. If a loss, you must go on to line 37 (estates, trusts, and partnerships, see instructions).

37 If you have a loss, you must check the box that describes your investment in this activity (see instructions).

- If you checked 37a, enter the loss on Form 1040, line 18, and also on Schedule SE, line 1.
- If you checked 37b, you must attach Form 6198.

37a ☒ All investment is at risk.
37b ☐ Some investment is not at risk.

Alternative Minimum Tax — Individuals

► See separate instructions.
► Attach to Form 1040 or Form 1040NR.

2004**32**

Name(s) shown on Form 1040

Your social security number

Franklin R Lacy, III & Patricia O Lacy

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 40, and go to line 2. Otherwise, enter the amount from Form 1040, line 37, and go to line 7. (If less than zero, enter as a negative amount.)	1	462,769.
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2-1/2% of Form 1040, line 37	2	0.
3	Taxes from Schedule A (Form 1040), line 9	3	31,404.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5	
6	If Form 1040, line 37, is over \$142,700 (over \$71,350 if married filing separately), enter the amount from line 9 of the Itemized Deductions Worksheet in the Instructions for Schedules A and B (Form 1040)	6	-11,389.
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	0.
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Interest from specified private activity bonds exempt from the regular tax	11	
12	Qualified small business stock (7% of gain excluded under section 1202)	12	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	14	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	-1,239.
18	Passive activities (difference between AMT and regular tax income or loss)	18	
19	Loss limitations (difference between AMT and regular tax income or loss)	19	
20	Circulation costs (difference between regular tax and AMT)	20	
21	Long-term contracts (difference between AMT and regular tax income)	21	
22	Mining costs (difference between regular tax and AMT)	22	
23	Research and experimental costs (difference between regular tax and AMT)	23	
24	Income from certain installment sales before January 1, 1987	24	
25	Intangible drilling costs preference	25	
26	Other adjustments, including income-based related adjustments	26	
27	Alternative tax net operating loss deduction	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see instructions.)	28	481,545.

Part II Alternative Minimum Tax

29	Exemption. (If this form is for a child under age 14, see instructions.)		
<p>IF your filing status is ...</p> <p>AND line 28 is not over ...</p> <p>THEN enter on line 29 ...</p>			
	Single or head of household	\$112,500	\$40,250
	Married filing jointly or qualifying widow(er)	150,000	58,000
	Married filing separately	75,000	29,000
	If line 28 is over the amount shown above for your filing status, see instructions.		
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here.	30	481,545.
31	<p>• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 55 here.</p> <p>• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</p>	31	66,422.
32	Alternative minimum tax foreign tax credit (see instructions)	32	0.
33	Tentative minimum tax. Subtract line 32 from line 31	33	66,422.
34	Tax from Form 1040, line 43 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 46). If you used Schedule J to figure your tax, the amounts for lines 43 and 46 of Form 1040 must be refigured without using Schedule J (see instructions)	34	63,605.
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 44	35	2,817.

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30	36	481,545.
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 43, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions)	37	612,715.
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions)	38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	39	612,715.
40	Enter the smaller of line 36 or line 39	40	481,545.
41	Subtract line 40 from line 36	41	0.
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	42	0.
43	Enter: <ul style="list-style-type: none"> • \$58,100 if married filing jointly or qualifying widow(er), • \$29,050 if single or married filing separately, or • \$38,900 if head of household. 	43	58,100.
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 43, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44	0.
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	58,100.
46	Enter the smaller of line 36 or line 37	46	481,545.
47	Enter the smaller of line 45 or line 46	47	58,100.
48	Multiply line 47 by 5% (.05)	48	2,905.
49	Subtract line 47 from line 46	49	423,445.
50	Multiply line 49 by 15% (.15)	50	63,517.
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.		
51	Subtract line 46 from line 40	51	
52	Multiply line 51 by 25% (.25)	52	
53	Add lines 42, 48, 50, and 52	53	66,422.
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	54	131,333.
55	Enter the smaller of line 53 or line 54 here and on line 31	55	66,422.

Form 6251 (2004)

Department of the Treasury
Internal Revenue Service (99)▶ **Attach to your tax return.****2004****51**

Name(s) shown on return

Identifying number

Franklin R Lacy, III & Patricia O Lacy

Part I Total Investment Interest Expense

1 Investment interest expense paid or accrued in 2004 (see instructions)	1	35,901.
2 Disallowed investment interest expense from 2003 Form 4952, line 7	2	
3 Total investment interest expense. Add lines 1 and 2	3	35,901.

Part II Net Investment Income

4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	648,616.	
b Qualified dividends included on line 4a	4b	641,153.	
c Subtract line 4b from line 4a	4c		7,463.
d Net gain from the disposition of property held for investment	4d		
e Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e		
f Subtract line 4e from line 4d	4f		
g Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g		28,438.
h Investment income. Add lines 4c, 4f, and 4g	4h		35,901.
5 Investment expenses (see instructions)	5		
6 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6		35,901.

Part III Investment Interest Expense Deduction

7 Disallowed investment interest expense to be carried forward to 2005. Subtract line 6 from line 3. If zero or less, enter -0-	7	0.
8 Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	35,901.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form **4952** (2004)

Depreciation and Amortization
(Including Information on Listed Property)▶ See separate instructions.
▶ Attach to your tax return.

OMB No. 1545-0172

2004**67**

Name(s) shown on return

Franklin R Lacy, III & Patricia O Lacy

Identifying number

Business or activity to which this form relates

Sch C Engineering

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See instructions for a higher limit for certain businesses	1	\$102,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12	13	

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

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	34,642.
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B — Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		58,653.	7.0 yrs	HY	200DB	8,379.
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	

Section C — Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	3,550.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	46,571.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									24b If 'Yes,' is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost		
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)									25	
26 Property used more than 50% in a qualified business use (see instructions):										
Ford Van	12/01/95	100.00	31,140.	31,140.	5.00	SL/HY	1,775.			
Lincoln Sedan	03/01/01	100.00	42,870.	42,870.	5.00	200DB/HY	1,775.			
27 Property used 50% or less in a qualified business use (see instructions):										
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1									28	3,550.
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1									29	

Section B – Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles – see instructions)	11,897		8,725									
31 Total commuting miles driven during the year	0		0									
32 Total other personal (noncommuting) miles driven	0		0									
33 Total miles driven during the year. Add lines 30 through 32	11,897		8,725									
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?		X		X								
35 Was the vehicle used primarily by a more than 5% owner or related person?	X		X									
36 Is another vehicle available for personal use?	X		X									

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year	
42 Amortization of costs that begins during your 2004 tax year (see instructions):						
43 Amortization of costs that began before your 2004 tax year					43	80.
44 Total. Add amounts in column (f). See instructions for where to report					44	80.

PROOF OF SERVICE

I, Richard Aarons, am over 18 years of age and have no interest in this case. I hereby certify under penalty of perjury under the laws of the State of Washington that on this day I caused to be served in the manner indicated a true and accurate copy of

APPELANT'S REPLY BRIEF

via Federal Express and sent in same or served in person to SUPERIOR COURT OF WASHINGTON IN AND FOR SAN JUAN COUNTY, located at COURT HOUSE, 350 COURT STREET, #7, Friday Harbor, WA 98250 AND sent by FAX and Priority Mail and Federal Express to The Honorable Richard J. Johnson, Clerk, Court of Appeals, Div. I, One Union Square, 600 University Street, Seattle, WA 98101-4170

Kathleen M. Thompson (for Landmann)
Gardner Trabolsi & Associates PLLC
2200 6th Ave., Suite 600
Seattle, WA 98121

Donald K. McLean (for Rasmussen group)
Bauer Moynihan & Johnson LLP
2101 Fourth Ave., Ste. 2400
Seattle, WA 98121-2320

Charles Willmes (for Weisners)
Merrick, Hofstadt, and
Lindsey, PS
3101 Western Avenue, Suite 200
Seattle, Washington 98121

Elaine Edralin Pascua
Law Office of William J. O'Brien
800 5th Ave., Ste. 3810
Seattle, WA. 98104-3176

March 9, 2015

Richard Aarons on March 9, 2015

P. O. Box 831
Friday Harbor, WA 98251
503-895-1451

Exh. 'B'
goes to Appen. 'S'

Form 1040		Department of the Treasury — Internal Revenue Service		2005		(99) IRS Use Only — Do not write or staple in this space.																																																																
Label (See instructions.) Use the IRS label. Otherwise, please print or type. Presidential Election Campaign		For the year Jan 1 - Dec 31, 2005, or other tax year beginning _____, 2005, ending _____, 20				OMB No. 1545-0074																																																																
		Your first name		MI	Last name		Your social security number																																																															
		Franklin		R	Lacy, III		[REDACTED]																																																															
		If a joint return, spouse's first name		MI	Last name		Spouse's social security number																																																															
		Patricia		O	Lacy		[REDACTED]																																																															
		Home address (number and street). If you have a P.O. box, see instructions.				Apartment no.																																																																
		12819 SE 38th Street, #7																																																																				
		City, town or post office. If you have a foreign address, see instructions.				State ZIP code																																																																
		Bellevue				WA 98006																																																																
		Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? (see instructions) <input type="checkbox"/> You <input type="checkbox"/> Spouse																																																																				
Filing Status Check only one box.		1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above & full name here _____ 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here _____ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)																																																																				
Exemptions If more than four dependents, see instructions.		6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a b <input checked="" type="checkbox"/> Spouse c Dependents: <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>(1) First name</th> <th>Last name</th> <th>(2) Dependent's social security number</th> <th>(3) Dependent's relationship to you</th> <th>(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> </tbody> </table> No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instrs) Dependents on 6c not entered above Add numbers on lines above 2						(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>																																						
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		d Total number of exemptions claimed 2																																																																				
Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V.		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>7 Wages, salaries, tips, etc. Attach Form(s) W-2</td> <td>7</td> <td></td> </tr> <tr> <td>8a Taxable interest. Attach Schedule B if required</td> <td>8a</td> <td>7,149.</td> </tr> <tr> <td>b Tax-exempt interest. Do not include on line 8a</td> <td>8b</td> <td></td> </tr> <tr> <td>9a Ordinary dividends. Attach Schedule B if required</td> <td>9a</td> <td>719,193.</td> </tr> <tr> <td>b Qualified divs (see instrs)</td> <td>9b</td> <td>719,193.</td> </tr> <tr> <td>10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)</td> <td>10</td> <td></td> </tr> <tr> <td>11 Alimony received</td> <td>11</td> <td></td> </tr> <tr> <td>12 Business income or (loss). Attach Schedule C or C-EZ</td> <td>12</td> <td>-143,082.</td> </tr> <tr> <td>13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here <input type="checkbox"/></td> <td>13</td> <td>478,904.</td> </tr> <tr> <td>14 Other gains or (losses). Attach Form 4797</td> <td>14</td> <td></td> </tr> <tr> <td>15a IRA distributions</td> <td>15a</td> <td></td> </tr> <tr> <td>b Taxable amount (see instrs)</td> <td>15b</td> <td></td> </tr> <tr> <td>16a Pensions and annuities</td> <td>16a</td> <td></td> </tr> <tr> <td>b Taxable amount (see instrs)</td> <td>16b</td> <td></td> </tr> <tr> <td>17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E</td> <td>17</td> <td></td> </tr> <tr> <td>18 Farm income or (loss). Attach Schedule F</td> <td>18</td> <td>0.</td> </tr> <tr> <td>19 Unemployment compensation</td> <td>19</td> <td></td> </tr> <tr> <td>20a Social security benefits</td> <td>20a</td> <td>8,414.</td> </tr> <tr> <td>b Taxable amount (see instrs)</td> <td>20b</td> <td>7,152.</td> </tr> <tr> <td>21 Other income</td> <td>21</td> <td></td> </tr> <tr> <td>22 Add the amounts in the far right column for lines 7 through 21. This is your total income</td> <td>22</td> <td>1,069,316.</td> </tr> </table>						7 Wages, salaries, tips, etc. Attach Form(s) W-2	7		8a Taxable interest. Attach Schedule B if required	8a	7,149.	b Tax-exempt interest. Do not include on line 8a	8b		9a Ordinary dividends. Attach Schedule B if required	9a	719,193.	b Qualified divs (see instrs)	9b	719,193.	10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	10		11 Alimony received	11		12 Business income or (loss). Attach Schedule C or C-EZ	12	-143,082.	13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here <input type="checkbox"/>	13	478,904.	14 Other gains or (losses). Attach Form 4797	14		15a IRA distributions	15a		b Taxable amount (see instrs)	15b		16a Pensions and annuities	16a		b Taxable amount (see instrs)	16b		17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17		18 Farm income or (loss). Attach Schedule F	18	0.	19 Unemployment compensation	19		20a Social security benefits	20a	8,414.	b Taxable amount (see instrs)	20b	7,152.	21 Other income	21		22 Add the amounts in the far right column for lines 7 through 21. This is your total income	22	1,069,316.
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Tax and Credits**Standard Deduction for —**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

38 Amount from line 37 (adjusted gross income) 38 1,069,316.

39a Check ☒ You were born before January 2, 1941, ☐ Blind. Total boxes checked 39a 1
if: ☐ Spouse was born before January 2, 1941, ☐ Blind.

b If your spouse itemizes on a separate return, or you were a dual-status alien, see instructions and check here 39b ☐

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 16,077.

41 Subtract line 40 from line 38 41 1,053,239.

42 If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see instructions. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d 42 0.

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 1,053,239.

44 Tax (see instrs). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972 44 152,046.

45 Alternative minimum tax (see instructions). Attach Form 6251 45 1,534.

46 Add lines 44 and 45 46 153,580.

47 Foreign tax credit. Attach Form 1116 if required 47

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Credit for the elderly or the disabled. Attach Schedule R 49

50 Education credits. Attach Form 8863 50

51 Retirement savings contributions credit. Attach Form 8880 51

52 Child tax credit (see instructions). Attach Form 8901 if required 52

53 Adoption credit. Attach Form 8839 53

54 Credits from: a ☐ Form 8396 b ☐ Form 8859 54

55 Other credits. Check applicable box(es): a ☐ Form 3800 b ☐ Form 8801 c ☐ Form 55

56 Add lines 47 through 55. These are your total credits 56

57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- 57 153,580.

Other Taxes

58 Self-employment tax. Attach Schedule SE 58

59 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 59

60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 60

61 Advance earned income credit payments from Form(s) W-2 61

62 Household employment taxes. Attach Schedule H 62

63 Add lines 57-62. This is your total tax 63 153,580.

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099 64

65 2005 estimated tax payments and amount applied from 2004 return ... STMT 65 74,686.

66a Earned income credit (EIC) 66a

b Nontaxable combat pay election 66b

67 Excess social security and tier 1 RRTA tax withheld (see instructions) 67

68 Additional child tax credit. Attach Form 8812 68

69 Amount paid with request for extension to file (see instructions) 69 130,000.

70 Payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885 70

71 Add lines 64, 65, 66a, and 67 through 70. These are your total payments 71 204,686.

Refund

Direct deposit? See instructions and fill in 73b, 73c, and 73d.

72 If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid 72 51,106.

73a Amount of line 72 you want refunded to you 73a 0.

b Routing number c Type: ☐ Checking ☐ Savings

d Account number

74 Amount of line 72 you want applied to your 2006 estimated tax 74 51,106.

Amount You Owe

75 Amount you owe. Subtract line 71 from line 63. For details on how to pay, see instructions 75

76 Estimated tax penalty (see instructions) 76

Third Party Designee

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

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See instructions.

Keep a copy for your records.

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

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Preparer's signature Date Check if self-employed ☐ Preparer's SSN or PTIN

Paid Preparer's Use Only

Firm's name (or yours if self-employed) address, and ZIP code

Self-Prepared EIN Phone no.

Part III Summary

16 Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below	16	478,904.
17 Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	
20 Are lines 18 and 19 both zero or blank? <input checked="" type="checkbox"/> Yes. Complete Form 1040 through line 43, and then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040. Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 43, and then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, the smaller of: <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } 	21	
Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, and then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040. <input type="checkbox"/> No. Complete the rest of Form 1040.		

Schedule D (Form 1040) 2005

Your social security number

[REDACTED]

[illegible]

Schedule D-1 (Form 1040) 2005

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

► Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.
► See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2005

Attachment
Sequence No. **14**

Name of proprietor

Franklin R Lacy, III

Social security number (SSN)

[REDACTED]

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.

trees for lumber

B Enter code from Part IV

► **111300**

C Accounting method:

(1) ☒ Cash

(2) ☐ Accrual

D Employer ID number (EIN), if any

E Did you 'materially participate' in the operation of this business during 2005? If 'No,' see instructions for limit on passive losses ☒ Yes ☐ No

Part I Farm Income — Cash Method. Complete Parts I and II (Accrual method. Complete Parts II & III, & Part I, line 11.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1		
2	Cost or other basis of livestock and other items reported on line 1	2		
3	Subtract line 2 from line 1			3
4	Sales of livestock, produce, grains, and other products you raised			4
5a	Cooperative distributions (Form(s) 1099-PATR)	5a		5b Taxable amount
6a	Agricultural program payments (see instructions)	6a		6b Taxable amount
7	Commodity Credit Corporation (CCC) loans (see instructions):			
a	CCC loans reported under election			7a
b	CCC loans forfeited	7b		7c Taxable amount
8	Crop insurance proceeds and Federal crop disaster payments (see instructions):			
a	Amount received in 2005	8a		8b Taxable amount
c	If election to defer to 2006 is attached, check here	<input type="checkbox"/>	8d Amount deferred from 2004	8d 0.
9	Custom hire (machine work) income			9
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)			10
11	Gross income. Add amounts in the right column for lines 3 through 10. If you use the accrual method, enter the amount from Part III, line 51			11 0.

Part II Farm Expenses — Cash and Accrual Method.
Do not include personal or living expenses such as taxes, insurance, repairs, etc, on your home.

12	Car and truck expenses (see instructions — also attach Form 4562)	12		25	Pension and profit-sharing plans	25	
13	Chemicals	13		26	Rent or lease (see instructions):		
14	Conservation expenses (see instructions)	14		a	Vehicles, machinery, and equipment	26a	
15	Custom hire (machine work)	15		b	Other (land, animals, etc)	26b	
16	Depreciation and section 179 expense deduction not claimed elsewhere (see instructions)	16		27	Repairs and maintenance	27	
17	Employee benefit programs other than on line 25	17		28	Seeds and plants	28	
18	Feed	18		29	Storage and warehousing	29	
19	Fertilizers and lime	19		30	Supplies	30	
20	Freight and trucking	20		31	Taxes	31	
21	Gasoline, fuel, and oil	21		32	Utilities	32	
22	Insurance (other than health)	22		33	Veterinary, breeding, and medicine	33	
23	Interest:			34	Other expenses (specify):		
a	Mortgage (paid to banks, etc)	23a		a		34a	
b	Other	23b		b		34b	
24	Labor hired (less employment credits)	24		c		34c	
				d		34d	
				e		34e	
				f		34f	

35	Total expenses. Add lines 12 through 34f	35	
36	Net farm profit or (loss). Subtract line 35 from line 11.	36	0.

- If a profit, enter on **Form 1040, line 18**, and also on **Schedule SE, line 1**.
- If a loss, you must go on to line 37. Estates, trusts, and partnerships, see instructions.

37	If you have a loss, you must check the box that describes your investment in this activity (see instructions).	37a	<input type="checkbox"/> All investment is at risk.
	• If you checked 37a, enter the loss on Form 1040, line 18 , and also on Schedule SE, line 1 .	37b	<input type="checkbox"/> Some investment is not at risk.
	• If you checked 37b, you must attach Form 6198 . Your loss may be limited.		

Alternative Minimum Tax – Individuals

► See separate instructions.
► Attach to Form 1040 or Form 1040NR.

2005Attachment
Sequence No. **32**

Name(s) shown on Form 1040

Your social security number

Franklin R Lacy, III & Patricia O Lacy

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 2), and go to line 7. (If less than zero, enter as a negative amount.)	1	1,053,239.
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2-1/2% of Form 1040, line 38	2	0.
3	Taxes from Schedule A (Form 1040), line 9	3	33,456.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5	
6	If Form 1040, line 38, is over \$145,950 (over \$72,975 if married filing separately), enter the amount from line 9 of the Itemized Deductions Worksheet in the Instructions for Schedules A and B (Form 1040)	6	-26,765.
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	0.
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Interest from specified private activity bonds exempt from the regular tax	11	
12	Qualified small business stock (7% of gain excluded under section 1202)	12	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, Code A)	14	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	3,477.
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	61.
18	Passive activities (difference between AMT and regular tax income or loss)	18	
19	Loss limitations (difference between AMT and regular tax income or loss)	19	
20	Circulation costs (difference between regular tax and AMT)	20	
21	Long-term contracts (difference between AMT and regular tax income)	21	
22	Mining costs (difference between regular tax and AMT)	22	
23	Research and experimental costs (difference between regular tax and AMT)	23	
24	Income from certain installment sales before January 1, 1987	24	
25	Intangible drilling costs preference	25	
26	Other adjustments, including income-based related adjustments	26	
27	Alternative tax net operating loss deduction	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see instructions.)	28	1,063,468.

Part II Alternative Minimum Tax

29	Exemption. (If this form is for a child under age 14, see instructions.)																		
<table border="0"> <tr> <td>IF your filing status is . . .</td> <td>AND line 28 is not over . . .</td> <td>THEN enter on line 29 . . .</td> <td></td> </tr> <tr> <td>Single or head of household</td> <td>\$112,500</td> <td>\$40,250</td> <td></td> </tr> <tr> <td>Married filing jointly or qualifying widow(er)</td> <td>150,000</td> <td>58,000</td> <td></td> </tr> <tr> <td>Married filing separately</td> <td>75,000</td> <td>29,000</td> <td></td> </tr> </table>				IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .		Single or head of household	\$112,500	\$40,250		Married filing jointly or qualifying widow(er)	150,000	58,000		Married filing separately	75,000	29,000	
IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .																	
Single or head of household	\$112,500	\$40,250																	
Married filing jointly or qualifying widow(er)	150,000	58,000																	
Married filing separately	75,000	29,000																	
	If line 28 is over the amount shown above for your filing status, see instructions.																		
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here.	30	1,063,468.																
31	<ul style="list-style-type: none"> • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 55 here. • All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 	31	153,580.																
32	Alternative minimum tax foreign tax credit (see instructions)	32	0.																
33	Tentative minimum tax. Subtract line 32 from line 31	33	153,580.																
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount for line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	152,046.																
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	1,534.																

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30	36	1,063,468.
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions)	37	1,201,574.
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions)	38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	39	1,201,574.
40	Enter the smaller of line 36 or line 39	40	1,063,468.
41	Subtract line 40 from line 36	41	0.
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	42	0.
43	Enter: <ul style="list-style-type: none"> • \$59,400 if married filing jointly or qualifying widow(er), • \$29,700 if single or married filing separately, or • \$39,800 if head of household. 	43	59,400.
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44	0.
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	59,400.
46	Enter the smaller of line 36 or line 37	46	1,063,468.
47	Enter the smaller of line 45 or line 46	47	59,400.
48	Multiply line 47 by 5% (.05)	48	2,970.
49	Subtract line 47 from line 46	49	1,004,068.
50	Multiply line 49 by 15% (.15)	50	150,610.
If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.			
51	Subtract line 46 from line 40	51	
52	Multiply line 51 by 25% (.25)	52	
53	Add lines 42, 48, 50, and 52	53	153,580.
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	54	294,271.
55	Enter the smaller of line 53 or line 54 here and on line 31	55	153,580.

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

OMB No. 1545-0191

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

2005Attachment
Sequence No. **51**

Name(s) shown on return

Franklin R Lacy, III & Patricia O Lacy

Identifying number

Part I Total Investment Interest Expense

1 Investment interest expense paid or accrued in 2005 (see instructions)	1	10,726.
2 Disallowed investment interest expense from 2004 Form 4952, line 7	2	
3 Total investment interest expense. Add lines 1 and 2	3	10,726.

Part II Net Investment Income

4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	726,342.	
b Qualified dividends included on line 4a	4b	719,193.	
c Subtract line 4b from line 4a	4c	7,149.	
d Net gain from the disposition of property held for investment	4d	478,904.	
e Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	478,904.	
f Subtract line 4e from line 4d	4f	0.	
g Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g		
h Investment income. Add lines 4c, 4f, and 4g	4h	7,149.	
5 Investment expenses (see instructions)	5		
6 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6	7,149.	

Part III Investment Interest Expense Deduction

7 Disallowed investment interest expense to be carried forward to 2006. Subtract line 6 from line 3. If zero or less, enter -0-	7	3,577.
8 Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	7,149.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 4952 (2005)

Form **4562**

(Rev January 2006)

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

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

OMB No. 1545-0172

2005Attachment
Sequence No. **67**

Name(s) shown on return

Franklin R Lacy, III & Patricia O Lacy

Identifying number

Business or activity to which this form relates

Sch C Engineering

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$105,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$420,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2004 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs) ...	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2006. Add lines 9 and 10, less line 12	13	

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

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

14	Special allowance for certain aircraft, certain property with a long production period, and qualified New York Liberty or GO Zone property (other than listed property) placed in service during the tax year (see instrs)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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

17	MACRS deductions for assets placed in service in tax years beginning before 2005	17	48,444.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B — Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

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

Section C — Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	3,550.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	51,994.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									24b If 'Yes,' is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special allowance for certain aircraft, certain property with a long production period, and qualified New York Liberty or GO Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)									25		
26 Property used more than 50% in a qualified business use:											
Ford Van	12/01/95	100.00	31,140.	31,140.	5.00	200DB/HY	1,775.				
Lincoln Sedan	03/01/01	100.00	42,870.	42,870.	5.00	200DB/HY	1,775.				
27 Property used 50% or less in a qualified business use:											
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1									28	3,550.	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1									29		

Section B – Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)	7,968		4,773									
31 Total commuting miles driven during the year	0		0									
32 Total other personal (noncommuting) miles driven	0		0									
33 Total miles driven during the year. Add lines 30 through 32	7,968		4,773									
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?		X		X								
35 Was the vehicle used primarily by a more than 5% owner or related person?	X		X									
36 Is another vehicle available for personal use?	X		X									

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2005 tax year (see instructions):					
43 Amortization of costs that began before your 2005 tax year				43	80.
44 Total. Add amounts in column (f). See instructions for where to report				44	80.

Form **1040** Department of the Treasury — Internal Revenue Service **U.S. Individual Income Tax Return** **2006**

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

Label
(See instructions.)

Use the IRS label.
Otherwise, please print or type.

Presidential Election Campaign

For the year Jan 1 - Dec 31, 2006, or other tax year beginning , 2006, ending , 20		OMB No. 1545-0074
Your first name	MI Last name	Your social security number
Franklin	R Lacy, III	
If a joint return, spouse's first name	MI Last name	Spouse's social security number
Patricia	O Lacy	
Home address (number and street). If you have a P.O. box, see instructions. Apartment no.		You must enter your social security number(s) above. ▲
12819 SE 38th Street, #7		
City, town or post office. If you have a foreign address, see instructions. State ZIP code		Checking a box below will not change your tax or refund.
Bellevue WA 98006		

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? (see instructions) ☐ You ☐ Spouse

Filing Status

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

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a

b ☒ Spouse

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)

d Total number of exemptions claimed 2

If more than four dependents, see instructions.

Income

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

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

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

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a Taxable interest. Attach Schedule B if required	8a	7,664.
b Tax-exempt interest. Do not include on line 8a	8b	
9a Ordinary dividends. Attach Schedule B if required	9a	779,851.
b Qualified dividends (see instrs)	9b	779,851.
10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	10	
11 Alimony received	11	
12 Business income or (loss). Attach Schedule C or C-EZ	12	-83,236.
13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here	13	-816.
14 Other gains or (losses). Attach Form 4797	14	
15a IRA distributions	15a	
b Taxable amount (see instrs)	15b	
16a Pensions and annuities	16a	
b Taxable amount (see instrs)	16b	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18 Farm income or (loss). Attach Schedule F	18	0.
19 Unemployment compensation	19	
20a Social security benefits	20a	8,754.
b Taxable amount (see instrs)	20b	7,441.
21 Other income	21	
22 Add the amounts in the far right column for lines 7 through 21. This is your total income	22	710,904.

Adjusted Gross Income

23 Archer MSA deduction. Attach Form 8853	23	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25 Health savings account deduction. Attach Form 8889	25	
26 Moving expenses. Attach Form 3903	26	
27 One-half of self-employment tax. Attach Schedule SE	27	
28 Self-employed SEP, SIMPLE, and qualified plans	28	
29 Self-employed health insurance deduction (see instructions)	29	
30 Penalty on early withdrawal of savings	30	
31a Alimony paid b Recipient's SSN	31a	
32 IRA deduction (see instructions)	32	
33 Student loan interest deduction (see instructions)	33	
34 Jury duty pay you gave to your employer	34	
35 Domestic production activities deduction. Attach Form 8903	35	
36 Add lines 23 - 31a and 32 - 35	36	
37 Subtract line 36 from line 22. This is your adjusted gross income	37	710,904.

EXN. D
goes to Appen. 'S'

Tax and Credits**Standard Deduction**

for —

- People who checked any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

- All others:

Single or Married filing separately, \$5,150

Married filing jointly or Qualifying widow(er), \$10,300

Head of household, \$7,550

38	Amount from line 37 (adjusted gross income)	38	710,904.
39a	Check if: <input checked="" type="checkbox"/> You were born before January 2, 1942, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1942, <input type="checkbox"/> Blind. Total boxes checked 39a 1		
	b If your spouse itemizes on a separate return, or you were a dual-status alien, see instrs and ck here 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	34,271.
41	Subtract line 40 from line 38	41	676,633.
42	If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see instructions. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d	42	2,200.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	674,433.
44	Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	95,035.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	4,333.
46	Add lines 44 and 45	46	99,368.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Residential energy credits. Attach Form 5695	52	1,266.
53	Child tax credit (see instructions). Attach Form 8901 if required	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8839 c <input type="checkbox"/> Form 8859	54	
55	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input checked="" type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55	0.
56	Add lines 47 through 55. These are your total credits	56	1,266.
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	98,102.
58	Self-employment tax. Attach Schedule SE	58	
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2, box 9	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57-62. This is your total tax	63	98,102.
64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2006 estimated tax payments and amount applied from 2005 return	65	128,327.
66a	Earned income credit (EIC)	66a	
	b Nontaxable combat pay election 66b		
67	Excess social security and tier 1 RRTA tax withheld (see instructions)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see instructions)	69	
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	
71	Credit for federal telephone excise tax paid. Attach Form 8913 if required	71	40.
72	Add lines 64, 65, 66a, and 67 through 71. These are your total payments	72	128,367.
73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid	73	30,265.
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	0.
	b Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <input type="text"/>		
75	Amount of line 73 you want applied to your 2007 estimated tax	75	29,728.
76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see instructions	76	
77	Estimated tax penalty (see instructions)	77	

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 74b, 74c, and 74d or Form 8888.

Amount You Owe**Third Party Designee**

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

Designee's name	Phone no.	Personal identification number (PIN)
-----------------	-----------	--------------------------------------

Sign Here

Joint return? See instructions. Keep a copy for your records.

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

Your signature	Date	Your occupation	Daytime phone number
<i>Franklin R. Lacy</i>	4/15/07	engineer	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
<i>Patricia O. Lacy</i>	4/15/07	housewife	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	Self-Prepared		
EIN		Phone no.	

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**▶ Attach to Form 1040.
▶ See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2006Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Franklin R Lacy, III & Patricia O Lacy

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1	1,117.		
2	Enter amount from Form 1040, line 38	2	710,904.		
3	Multiply line 2 by 7.5% (.075)	3	53,318.		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.		
Taxes You Paid		5	4,599.		
5	State and local income taxes	6	33,228.		
6	Real estate taxes (see instructions)	7	0.		
7	Personal property taxes	8			
8	Other taxes. List type and amount ▶				
9	Add lines 5 through 8	9	37,827.		
Interest You Paid		10			
10	Home mtg interest and points reported to you on Form 1098	11			
11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ▶				
12	Points not reported to you on Form 1098. See instrs for spcl rules	12			
13	Investment interest. Attach Form 4952 if required. (See instrs.)	13	3,577.		
14	Add lines 10 through 13	14	3,577.		
Gifts to Charity		15	4,075.		
15	Gifts by cash or check. If you made any gift of \$250 or more, see instrs	16			
16	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17			
17	Carryover from prior year	18	4,075.		
18	Add lines 15 through 17				
Casualty and Theft Losses		19			
19	Casualty or theft loss(es). Attach Form 4684. (See instructions.)				
Job Expenses and Certain Miscellaneous Deductions		20			
20	Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21			
21	Tax preparation fees	22			
22	Other expenses — investment, safe deposit box, etc. List type and amount ▶	23			
23	Add lines 20 through 22	24			
24	Enter amount from Form 1040, line 38	25			
25	Multiply line 24 by 2% (.02)	26			
26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-				
Other Miscellaneous Deductions		27			
27	Other — from list in the instructions. List type and amount ▶				
Total Itemized Deductions		28	34,271.		
28	Is Form 1040, line 38, over \$150,500 (over \$75,250 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter.				
29	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶				

Itemized Deductions Limited per IRC Sec. 68.

Your social security number

[REDACTED]

Attachment
Sequence No. 08

Amount

6,379.53

1,241.10

18.32

10.25

14.31

•

2

7,663.51

1

1

7,663.51

Amount

559,134.48

190,027.30

1,689.66

29,000.00

0.00

1

4

779,851.44

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

	Yes	No
1. Do you have a current driver's license?		
2. Do you have a current vehicle registration?		
3. Do you have a current insurance policy?		
4. Do you have a current safety inspection?		
5. Do you have a current title?		
6. Do you have a current license plate?		
7. Do you have a current vehicle identification number (VIN)?		
8. Do you have a current vehicle history report?		
9. Do you have a current vehicle maintenance record?		
10. Do you have a current vehicle accident history?		
11. Do you have a current vehicle recall status?		
12. Do you have a current vehicle safety recall status?		
13. Do you have a current vehicle emissions test?		
14. Do you have a current vehicle safety recall status?		
15. Do you have a current vehicle safety recall status?		
16. Do you have a current vehicle safety recall status?		
17. Do you have a current vehicle safety recall status?		
18. Do you have a current vehicle safety recall status?		
19. Do you have a current vehicle safety recall status?		
20. Do you have a current vehicle safety recall status?		

	X
--	---

[illegible]

X

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

Partnerships, joint ventures, etc, must file Form 1065 or 1065-B.
Attach to Form 1040, 1040NR, or 1041. See instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2006

Attachment
Sequence No. **09**

Name of proprietor

Franklin R Lacy, III

Social security number (SSN)

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

Engineering

B Enter code from instructions

541330

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.) 12819 SE 38th Street, #7
City, town or post office, state, and ZIP code Bellevue, WA 98006

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you 'materially participate' in the operation of this business during 2006? If 'No,' see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2006, check here ☐

Part I Income

1	Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see the instructions and check here <input type="checkbox"/>	1	36,473.
2	Returns and allowances	2	0.
3	Subtract line 2 from line 1	3	36,473.
4	Cost of goods sold (from line 42 on page 2)	4	0.
5	Gross profit. Subtract line 4 from line 3	5	36,473.
6	Other income, including federal and state gasoline or fuel tax credit or refund	6	0.
7	Gross income. Add lines 5 and 6	7	36,473.

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

8	Advertising	8	0.	18	Office expense	18	0.
9	Car and truck expenses (see instructions)	9	5,883.	19	Pension and profit-sharing plans	19	0.
10	Commissions and fees	10	0.	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	0.	20a	a Vehicles, machinery, and equipment	20a	27,127.
12	Depletion	12	0.	20b	b Other business property	20b	20,477.
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	42,769.	21	Repairs and maintenance	21	0.
14	Employee benefit programs (other than on line 19)	14	0.	22	Supplies (not included in Part III)	22	0.
15	Insurance (other than health)	15	0.	23	Taxes and licenses	23	0.
16	Interest:			24	Travel, meals, and entertainment:		
16a	a Mortgage (paid to banks, etc)	16a	0.	24a	a Travel	24a	0.
16b	b Other	16b	0.	24b	b Deductible meals and entertainment	24b	0.
17	Legal & professional services	17	0.	25	Utilities	25	6,128.
26				26	Wages (less employment credits)	26	0.
27				27	Other expenses (from line 48 on page 2)	27	17,325.
28	Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28	119,709.				
29	Tentative profit (loss). Subtract line 28 from line 7	29	-83,236.				
30	Expenses for business use of your home. Attach Form 8829	30					
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2 or on Form 1040NR, line 13 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	-83,236.				

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.

32a ☒ All investment is at risk.

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

32b ☐ Some investment is not at risk.

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

Schedule C (Form 1040) 2006

Part II Cost of Goods Sold (see instructions)33 Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If 'Yes,' attach explanation ☐ Yes ☒ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation 35 3,500.

36 Purchases less cost of items withdrawn for personal use 36 0.

37 Cost of labor. Do not include any amounts paid to yourself 37 0.

38 Materials and supplies 38 0.

39 Other costs 39 0.

40 Add lines 35 through 39 40 3,500.

41 Inventory at end of year 41 3,500.

42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 42 0.

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

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

44 Of the total number of miles you drove your vehicle during 2006, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

45 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No46 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No47a Do you have evidence to support your deduction? ☐ Yes ☐ Nob If 'Yes,' is the evidence written? ☐ Yes ☐ No**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

AMORTIZATION 80.

See Attached List 17,245.

48 Total other expenses. Enter here and on page 1, line 27 48 17,325.

2006 Business Expenses - Other

DATE	Description	Amt	DATE	Description	Amt.	DATE	Description	Amt.
1/8	License	95.00						
2/13	License	59. —						
4/5	Tech Book	63.44						
4/5	Bus supplies	23.07						
4/23	Tools rplcmnt	823.63						
4/13	supplies	17.35						
5/4	print + contrid	116.16						
5/30	Notary	12.50						
5/31	copier print	237.46						
5/19	prints	33.13						
8/2	prints	495.27						
12/29	print	42. —						
4/24	Tool rplcmnts	578.74						
4/21	supplies	103.43						
5/18	printer contrid	91.43						
5/18	rplcmnt Tools	155.13						
5/30	supplies	96.35						
6/4	supplies	34. —						
8/19	print	23.32						
8/22	Tool rplcmnt	578.02						
9/7	stapler + supplies	110.96						
9/12	bus software	97.94						
9/17	print	85.40						
9/24	postage	7.62						
9/25	postage	7.01						
9/27	postage	13.13						
10/13	Crane + b2c Klee batteries	323.94						
10/20	copying	20.42						
11/16	bus software update	52.94						
11/17	supplies	34.57						
12/11	supplies	43.25						
10/18	Supplies	8.55						
2006	Book patented proto type Re-work from Severe Storm Damage	12790.23						

Auto 2006

cost of pers use Not Incl

2007 Subaru Outback

1994 Suzuki Sidekick 4x

1996 Ford Van (used 100% bus)

2001 Lincoln Used 100% bus

DATE	Description	AMT	DATE	Description	AMT.	DATE	Description	AMT
2006	License	61.00	2006	License	43.75			
2006	Insurance	277.00	2006	Insurance	353.00			
2006	Gas.	3195.71	2006	Gas	1531.54			
11/6	Service	208.67		Oil	42.-			
1/2	Service	168.60		Total Auto Bus.	1976.29			
		3905.98		Total Van Bus.	3903.98			
				Total Bus	5882.27			

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074

2006

Attachment
Sequence No. **12**

Name(s) shown on Form 1040

Franklin R Lacy, III & Patricia O Lacy

Your social security number

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

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2 ...	2				
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d) ...	3				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 ...	4				
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 ...	5				
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet in the instructions ...	6				
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f) ...	7				

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

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 GNMA10	04/27/87	12/31/06	16,873.26	17,649.45	-776.19
GNMA10	09/24/87	12/31/06	845.21	843.47	1.74
GNMA15	10/01/83	12/31/06	487.74	529.13	-41.39
9 Enter your long-term totals, if any, from Schedule D-1, line 9 ...	9				
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d) ...	10		18,206.		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 ...	11				
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 ...	12				
13 Capital gain distributions. See instrs ...	13				
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet in the instructions ...	14				
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on page 2 ...	15				-816.

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

Schedule D (Form 1040) 2006

Part III Summary

16 Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below	16	-816.
17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	
20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <ul style="list-style-type: none"> The loss on line 16 or (\$3,000), or if married filing separately, (\$1,500) 	21	-816.
Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input checked="" type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2006

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2006

Attachment
Sequence No. **14**

Name of proprietor

Franklin R Lacy, III

Social security number (SSN)

B Enter code from Part IV

▶ **111300**

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.

trees for lumber

C Accounting method: (1) ☒ Cash

(2) ☐ Accrual

D Employer ID number (EIN), if any

E Did you 'materially participate' in the operation of this business during 2006? If 'No,' see instructions for limit on passive losses ☒ Yes ☐ No

Part I Farm Income – Cash Method. Complete Parts I and II (Accrual method. Complete Parts II & III, & Part I, line 11.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1	0.		
2	Cost or other basis of livestock and other items reported on line 1	2	0.		
3	Subtract line 2 from line 1	3		0.	
4	Sales of livestock, produce, grains, and other products you raised	4		0.	
5a	Cooperative distributions (Form(s) 1099-PATR)	5a	0.	5b Taxable amount	5b 0.
6a	Agricultural program payments (see instructions)	6a	0.	6b Taxable amount	6b 0.
7	Commodity Credit Corporation (CCC) loans (see instructions):				
a	CCC loans reported under election	7a		0.	
b	CCC loans forfeited	7b	0.	7c Taxable amount	7c 0.
8	Crop insurance proceeds and federal crop disaster payments (see instructions):				
a	Amount received in 2006	8a	0.	8b Taxable amount	8b 0.
c	If election to defer to 2007 is attached, check here			8d Amount deferred from 2005	8d 0.
9	Custom hire (machine work) income	9		0.	
10	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	10		0.	
11	Gross income. Add amounts in the right column for lines 3 through 10. If you use the accrual method, enter the amount from Part III, line 51	11		0.	

Part II Farm Expenses – Cash and Accrual Method.
Do not include personal or living expenses such as taxes, insurance, or repairs on your home.

12	Car and truck expenses (see instructions). Also attach Form 4562	12		25	Pension and profit-sharing plans	25		0.
13	Chemicals	13	0.	26	Rent or lease (see instructions):			
14	Conservation expenses (see instructions)	14	0.	a	Vehicles, machinery, and equipment	26a		0.
15	Custom hire (machine work)	15	0.	b	Other (land, animals, etc)	26b		0.
16	Depreciation and section 179 expense deduction not claimed elsewhere (see instructions)	16		27	Repairs and maintenance	27		0.
17	Employee benefit programs other than on line 25	17	0.	28	Seeds and plants	28		0.
18	Feed	18	0.	29	Storage and warehousing	29		0.
19	Fertilizers and lime	19	0.	30	Supplies	30		0.
20	Freight and trucking	20	0.	31	Taxes	31		0.
21	Gasoline, fuel, and oil	21	0.	32	Utilities	32		0.
22	Insurance (other than health)	22	0.	33	Veterinary, breeding, and medicine	33		0.
23	Interest:			34	Other expenses (specify):			
a	Mortgage (paid to banks, etc)	23a	0.	a	none	34a		0.
b	Other	23b	0.	b		34b		
24	Labor hired (less employment credits)	24	0.	c		34c		
				d		34d		
				e		34e		
				f		34f		

35 Total expenses. Add lines 12 through 34f. If line 34f is negative, see instructions ▶ **35** 0.

36 Net farm profit or (loss). Subtract line 35 from line 11.
• If a profit, enter the profit on **Form 1040, line 18, and also on Schedule SE, line 1.**
If you file Form 1040NR, enter the profit on **Form 1040NR, line 19.**
• If a loss, you must go on to line 37. Estates, trusts, and partnerships, see instructions. **36** 0.

37 If you have a loss, you **must** check the box that describes your investment in this activity (see instructions).
• If you checked 37a, enter the loss on **Form 1040, line 18, and also on Schedule SE, line 1.**
If you file Form 1040NR, enter the loss on **Form 1040NR, line 19.**
• If you checked 37b, you **must** attach **Form 6198.** Your loss may be limited.
37a ☒ All investment is at risk.
37b ☐ Some investment is not at risk.

Alternative Minimum Tax – Individuals

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)▶ See separate instructions.
▶ Attach to Form 1040 or Form 1040NR.**2006**Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

Franklin R Lacy, III & Patricia O Lacy

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.)	1	676,633.
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2-1/2% of Form 1040, line 38	2	0.
3	Taxes from Schedule A (Form 1040), line 9	3	37,827.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5	
6	If Form 1040, line 38, is over \$150,500 (over \$75,250 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet in the Instructions for Schedule A (Form 1040)	6	-11,208.
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	0.
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Interest from specified private activity bonds exempt from the regular tax	11	
12	Qualified small business stock (7% of gain excluded under section 1202)	12	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	14	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	69.
18	Passive activities (difference between AMT and regular tax income or loss)	18	
19	Loss limitations (difference between AMT and regular tax income or loss)	19	
20	Circulation costs (difference between regular tax and AMT)	20	
21	Long-term contracts (difference between AMT and regular tax income)	21	
22	Mining costs (difference between regular tax and AMT)	22	
23	Research and experimental costs (difference between regular tax and AMT)	23	
24	Income from certain installment sales before January 1, 1987	24	
25	Intangible drilling costs preference	25	
26	Other adjustments, including income-based related adjustments	26	
27	Alternative tax net operating loss deduction	27	0.
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$200,100, see instructions.)	28	703,321.

Part II Alternative Minimum Tax

29	Exemption. (If this form is for a child under age 18, see instructions.)			
IF your filing status is . . .		AND line 28 is not over . . .	THEN enter on line 29 . . .	
Single or head of household		\$112,500	\$42,500	} 29 0.
Married filing jointly or qualifying widow(er)		150,000	62,550	
Married filing separately		75,000	31,275	
If line 28 is over the amount shown above for your filing status, see instructions.				
30	Subtract line 29 from line 28. If more than zero or you are filing Form 2555 or 2555-EZ, go to line 31. If zero or less and you are not filing Form 2555 or 2555-EZ, enter -0- on lines 33 and 35 and skip the rest of Part II		30	703,321.
31	<ul style="list-style-type: none">• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 55 here.• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.		31	99,368.
32	Alternative minimum tax foreign tax credit (see instructions)		32	
33	Tentative minimum tax. Subtract line 32 from line 31		33	99,368.
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount for line 44 of Form 1040 must be refigured without using Schedule J (see instructions)		34	95,035.
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45		35	4,333.

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30	36	703,321.
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see instructions)	37	779,851.
38	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions)	38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary)	39	779,851.
40	Enter the smaller of line 36 or line 39	40	703,321.
41	Subtract line 40 from line 36	41	0.
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	42	0.
43	Enter: <ul style="list-style-type: none"> • \$61,300 if married filing jointly or qualifying widow(er), • \$30,650 if single or married filing separately, or • \$41,050 if head of household. 	43	61,300.
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44	0.
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	61,300.
46	Enter the smaller of line 36 or line 37	46	703,321.
47	Enter the smaller of line 45 or line 46	47	61,300.
48	Multiply line 47 by 5% (.05)	48	3,065.
49	Subtract line 47 from line 46	49	642,021.
50	Multiply line 49 by 15% (.15)	50	96,303.
If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.			
51	Subtract line 46 from line 40	51	
52	Multiply line 51 by 25% (.25)	52	
53	Add lines 42, 48, 50, and 52	53	99,368.
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	54	193,430.
55	Enter the smaller of line 53 or line 54 here and on line 31	55	99,368.

Form 6251 (2006)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

2006Attachment
Sequence No. **51**

Name(s) shown on return

Identifying number

Franklin R Lacy, III & Patricia O Lacy

Part I Total Investment Interest Expense

1 Investment interest expense paid or accrued in 2006 (see instructions)	1	0.
2 Disallowed investment interest expense from 2005 Form 4952, line 7	2	3,577.
3 Total investment interest expense. Add lines 1 and 2	3	3,577.

Part II Net Investment Income

4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	787,515.	
b Qualified dividends included on line 4a	4b	779,851.	
c Subtract line 4b from line 4a	4c	7,664.	
d Net gain from the disposition of property held for investment	4d		
e Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e		
f Subtract line 4e from line 4d	4f	0.	
g Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g		
h Investment income. Add lines 4c, 4f, and 4g	4h	7,664.	
5 Investment expenses (see instructions)	5		
6 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6	7,664.	

Part III Investment Interest Expense Deduction

7 Disallowed investment interest expense to be carried forward to 2007. Subtract line 6 from line 3. If zero or less, enter -0-	7	0.
8 Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	3,577.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form **4952** (2006)

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

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

OMB No. 1545-0172

2006Attachment
Sequence No. **67**

Name(s) shown on return

Franklin R Lacy, III & Patricia O Lacy

Identifying number

Business or activity to which this form relates

Sch C Engineering

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$108,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$430,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2005 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2007. Add lines 9 and 10, less line 12	13	

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

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

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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

17	MACRS deductions for assets placed in service in tax years beginning before 2006	17	39,219.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B — Assets Placed in Service During 2006 Tax Year Using the General Depreciation System

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

Section C — Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	3,550.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	42,769.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDI0812 06/22/06

Form **4562** (2006)

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									24b If 'Yes,' is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost		
25 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)									25	
26 Property used more than 50% in a qualified business use:										
Ford Van	12/01/95	100.00	31,140.	31,140.	5.00	200DB/HY	1,775.			
Lincoln Sedan	03/01/01	100.00	42,870.	42,870.	5.00	200DB/HY	1,775.			
27 Property used 50% or less in a qualified business use:										
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1									28	3,550.
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1									29	

Section B – Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)	8,017		5,234									
31 Total commuting miles driven during the year			0									
32 Total other personal (noncommuting) miles driven	0		0									
33 Total miles driven during the year. Add lines 30 through 32	8,017		5,234									
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?		X		X								
35 Was the vehicle used primarily by a more than 5% owner or related person?	X		X									
36 Is another vehicle available for personal use?	X		X									

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year	
42 Amortization of costs that begins during your 2006 tax year (see instructions):						
43 Amortization of costs that began before your 2006 tax year					43	80.
44 Total. Add amounts in column (f). See instructions for where to report					44	80.

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

OMB No. 1545-1073

2006Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No. **74**

Name(s) shown on return

Franklin R Lacy, III & Patricia O Lacy

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2005 Form 6251. Estates and trusts, see instructions	1	1,026,474.
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	33,456.
3	Minimum tax credit net operating loss deduction (see instructions)	3	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2005, see instructions	4	1,059,930.
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2005; \$40,250 if single or head of household for 2005; or \$29,000 if married filing separately for 2005. Estates and trusts, enter \$22,500	5	58,000.
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2005; \$112,500 if single or head of household for 2005; or \$75,000 if married filing separately for 2005. Estates and trusts, enter \$75,000	6	150,000.
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	909,930.
8	Multiply line 7 by 25% (.25)	8	227,483.
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9	0.
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	1,059,930.
11	<ul style="list-style-type: none"> If for 2005 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 46 here. All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2005), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2005) from the result. 	11	153,050.
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	153,050.
14	Enter the amount from your 2005 Form 6251, line 34, or 2005 Form 1041, Schedule I, line 55	14	152,046.
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	1,004.

Part II Minimum Tax Credit and Carryforward to 2007

16	Enter the amount from your 2005 Form 6251, line 35, or 2005 Form 1041, Schedule I, line 56	16	1,534.
17	Enter the amount from line 15 above	17	1,004.
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	530.
19	2005 minimum tax credit carryforward. Enter the amount from your 2005 Form 8801, line 26	19	
20	Enter the total of your 2005 unallowed nonconventional source fuel credit and 2005 unallowed qualified electric vehicle credit (see instructions)	20	
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21	530.
22	Enter your 2006 regular income tax liability minus allowable credits (see instructions)	22	93,769.
23	Enter the amount from your 2006 Form 6251, line 33, or 2006 Form 1041, Schedule I, line 54	23	99,368.
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	0.
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2006 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d	25	0.
26	Minimum tax credit carryforward to 2007. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years.	26	530.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 8801 (2006)

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2005 Qualified Dividends and Capital Gain Tax Worksheet, the 2005 Schedule D Tax Worksheet, or Part V of the 2005 Schedule D (Form 1041), see the instructions before completing this part.

27	Enter the amount from Form 8801, line 10	27	1,059,930.
28	Enter the amount from line 6 of your 2005 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2005 Schedule D Tax Worksheet, or the amount from line 22 of the 2005 Schedule D (Form 1041), whichever applies.*	28	1,198,097.
<p>If you figured your 2005 tax using the 2005 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.</p>			
29	Enter the amount from line 19 of your 2005 Schedule D (Form 1040), or line 14b, column (2), of the 2005 Schedule D (Form 1041)	29	
30	Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2005 Schedule D Tax Worksheet	30	1,198,097.
31	Enter the smaller of line 27 or line 30	31	1,059,930.
32	Subtract line 31 from line 27	32	0.
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2005), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2005) from the result	33	0.
34	Enter: • \$59,400 if married filing jointly or qualifying widow(er) for 2005, • \$29,700 if single or married filing separately for 2005, • \$39,800 if head of household for 2005, or • \$2,000 for an estate or trust	34	59,400.
35	Enter the amount from line 7 of your 2005 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2005 Schedule D Tax Worksheet, or the amount from line 23 of the 2005 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2005 Schedule D (Form 1041), enter -0-	35	0.
36	Subtract line 35 from line 34. If zero or less, enter -0-	36	59,400.
37	Enter the smaller of line 27 or line 28	37	1,059,930.
38	Enter the smaller of line 36 or line 37	38	59,400.
39	Multiply line 38 by 5% (.05)	39	2,970.
40	Subtract line 38 from line 37	40	1,000,530.
41	Multiply line 40 by 15% (.15)	41	150,080.
<p>If line 29 is zero or blank, skip lines 42 and 43 and go to line 44. Otherwise, go to line 42.</p>			
42	Subtract line 37 from line 31	42	
43	Multiply line 42 by 25% (.25)	43	
44	Add lines 33, 39, 41, and 43	44	153,050.
45	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2005), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2005) from the result	45	293,280.
46	Enter the smaller of line 44 or line 45 here and on line 11	46	153,050.

* The 2005 Qualified Dividends and Capital Gain Tax Worksheet is in the 2005 Instructions for Form 1040. The 2005 Schedule D Tax Worksheet is in the 2005 Instructions for Schedule D (Form 1040) (and 2005 Instructions for Form 1041).

Residential Energy CreditsDepartment of the Treasury
Internal Revenue Service▶ See instructions.
▶ Attach to Form 1040 or Form 1040NR.**2006**Attachment
Sequence No. **158**

Name(s) shown on return

Your social security number

Franklin R Lacy, III & Patricia O Lacy

Part I Nonbusiness Energy Property Credit (See instructions before completing this part.)

1 Were the qualified energy efficiency improvements or residential energy property costs made to your main home located in the United States? (see instructions)		1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Caution: If you checked the 'No' box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.			
2 Qualified energy efficiency improvements (see instructions).			
a Insulation material or system specifically and primarily designed to reduce heat loss or gain in your home	2a	610.	
b Exterior windows (including skylights). Do not enter more than \$2,000	2b		
c Exterior doors	2c		
d Metal roof with appropriate pigmented coatings that meet the Energy Star program requirements and is specifically and primarily designed to reduce heat gain in your home	2d		
3 Add lines 2a through 2d	3	610.	
4 Multiply line 3 by 10% (.10)	4	61.	
5 Residential energy property costs (see instructions).			
a Energy-efficient building property. Do not enter more than \$300	5a		
b Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150	5b		
c Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50	5c	50.	
6 Add lines 5a through 5c	6	50.	
7 Add lines 4 and 6	7	111.	
8 Enter the smaller of line 7 or \$500 (If you jointly occupied the home, see instructions)	8	111.	
9 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	9	99,368.	
10 Enter the total, if any, of your credits from Form 1040, lines 47 through 51, or Form 1040NR, lines 44 through 46	10		
11 Subtract line 10 from line 9. If zero or less, stop . You cannot take the nonbusiness energy property credit	11	99,368.	
12 Nonbusiness energy property credit. Enter the smaller of line 8 or line 11	12	111.	

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 5695 (2006)

Before you begin: Figure the amount of any of the following credits that you are claiming.

- Child tax credit
- Mortgage interest credit
- Adoption credit
- District of Columbia first-time homebuyer credit

Part II Residential Energy Efficient Property Credit (See instructions before completing this part.)

13	Qualified solar electric property costs	13		
14	Multiply line 13 by 30% (.30)	14		
15	Maximum credit amount	15	2,000.	
16	Enter the smaller of line 14 or line 15	16		
17	Qualified solar water heating property costs	17	3,851.	
18	Multiply line 17 by 30% (.30)	18	1,155.	
19	Maximum credit amount	19	2,000.	
20	Enter the smaller of line 18 or line 19	20		1,155.
21	Qualified fuel cell property costs	21		
22	Multiply line 21 by 30% (.30)	22		
23	Kilowatt capacity of property on line 21 above ▶ _____ X \$1,000 ...	23		
24	Enter the smaller of line 22 or line 23	24		
25	Add lines 16, 20, and 24	25		1,155.
26	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	26	99,368.	
27	1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 51, 53, and 54, plus the amount, if any, from line 12 of this form. 1040NR filers: Enter the total, if any, of your credits from Form 1040NR, lines 44 through 46, 48, and 49, plus the amount, if any, from line 12 of this form.	27	111.	
28	Subtract line 27 from line 26. If zero or less, enter -0- here and on line 29	28		99,257.
29	Residential energy efficient property credit. Enter the smaller of line 25 or line 28	29		1,155.
30	Credit carryforward to 2007. If line 29 is less than line 25, subtract line 29 from line 25	30		

Part III Current Year Residential Energy Credits

31	Add lines 12 and 29. Enter here and on Form 1040, line 52, or Form 1040NR, line 47	31		1,266.
----	--	----	--	--------

Form 5695 (2006)

Form 1040

Department of the Treasury — Internal Revenue Service

U.S. Individual Income Tax Return 2007

IRS Use Only — Do not write or staple in this space.

Label
(See instructions.)Use the
IRS label.
Otherwise,
please print
or type.Presidential
Election
Campaign

For the year Jan 1 - Dec 31, 2007, or other tax year beginning , 2007, ending , 20		OMB No. 1545-0074
Your first name Franklin	MI R	Last name Lacy, III
Your social security number [REDACTED]		
If a joint return, spouse's first name Patricia	MI O	Last name Lacy
Spouse's social security number [REDACTED]		
Home address (number and street). If you have a P.O. box, see instructions. 12819 SE 38th Street, #7		Apartment no.
City, town or post office. If you have a foreign address, see instructions. Bellevue		State ZIP code WA 98006
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? (see instructions)		<input type="checkbox"/> You <input type="checkbox"/> Spouse

Filing Status

Check only
one box.

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here ▶
2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above & full name here ▶	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)

Exemptions

If more than
four dependents,
see instructions.

6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a	Boxes checked on 6a and 6b	2
b <input checked="" type="checkbox"/> Spouse	No. of children on 6c who:	
c Dependents:	(2) Dependent's social security number	(3) Dependent's relationship to you
(1) First name Last name		(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)
		• lived with you
		• did not live with you due to divorce or separation (see instrs)
		Dependents on 6c not entered above
		Add numbers on lines above
d Total number of exemptions claimed		2

Income

Attach Form(s)
W-2 here. Also
attach Forms
W-2G and 1099-R
if tax was withheld.If you did not
get a W-2,
see instructions.Enclose, but do
not attach, any
payment. Also,
please use
Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	0.
8a Taxable interest. Attach Schedule B if required	8a	6,091.
b Tax-exempt interest. Do not include on line 8a	8b	
9a Ordinary dividends. Attach Schedule B if required	9a	834,683.
b Qualified dividends (see instrs)	9b	829,881.
10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	10	
11 Alimony received	11	
12 Business income or (loss). Attach Schedule C or C-EZ	12	-145,815.
13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here	13	-3,000.
14 Other gains or (losses). Attach Form 4797	14	
15a IRA distributions	15a	
b Taxable amount (see instrs)	15b	
16a Pensions and annuities	16a	
b Taxable amount (see instrs)	16b	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	0.
18 Farm income or (loss). Attach Schedule F	18	0.
19 Unemployment compensation	19	
20a Social security benefits	20a	9,042.
b Taxable amount (see instrs)	20b	7,686.
21 Other income SEE STATEMENT L21	21	0.
22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	699,645.

Adjusted
Gross
Income

23 Educator expenses (see instructions)	23	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25 Health savings account deduction. Attach Form 8889	25	
26 Moving expenses. Attach Form 3903	26	
27 One-half of self-employment tax. Attach Schedule SE	27	
28 Self-employed SEP, SIMPLE, and qualified plans	28	
29 Self-employed health insurance deduction (see instructions)	29	
30 Penalty on early withdrawal of savings	30	
31a Alimony paid b Recipient's SSN	31a	
32 IRA deduction (see instructions)	32	
33 Student loan interest deduction (see instructions)	33	
34 Tuition and fees deduction. Attach Form 8917	34	
35 Domestic production activities deduction. Attach Form 8903	35	
36 Add lines 23 - 31a and 32 - 35	36	
37 Subtract line 36 from line 22. This is your adjusted gross income	37	699,645.

EXN. 0
goes to Appen. 5'

Tax and Credits**Standard Deduction for —**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$5,350

Married filing jointly or Qualifying widow(er), \$10,700

Head of household, \$7,850

38	Amount from line 37 (adjusted gross income)	38	699,645.
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1943, <input type="checkbox"/> Blind. Total boxes checked 39a <input type="checkbox"/> 1 if: <input type="checkbox"/> Spouse was born before January 2, 1943, <input type="checkbox"/> Blind. 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	29,649.
41	Subtract line 40 from line 38	41	669,996.
42	If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the instructions	42	2,266.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	667,730.
44	Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> Form(s) 8889	44	93,790.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	4,330.
46	Add lines 44 and 45	46	98,120.
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Residential energy credits. Attach Form 5695	50	
51	Foreign tax credit. Attach Form 1116 if required	51	
52	Child tax credit (see instructions). Attach Form 8901 if required	52	
53	Retirement savings contributions credit. Attach Form 8880	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859 c <input type="checkbox"/> Form 8839	54	
55	Other credits: a <input type="checkbox"/> Form 3800 b <input checked="" type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55	0.
56	Add lines 47 through 55. These are your total credits	56	0.
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	98,120.
58	Self-employment tax. Attach Schedule SE	58	
59	Unreported social security and Medicare tax from: a <input type="checkbox"/> Form 4137 b <input type="checkbox"/> Form 8919	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2, box 9	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57-62. This is your total tax	63	98,120.
64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2007 estimated tax payments and amount applied from 2006 return	65	109,577.
66a	Earned income credit (EIC)	66a	
66b	Nontaxable combat pay election	66b	
67	Excess social security and tier 1 RRTA tax withheld (see instructions)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see instructions)	69	15,526.
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	
71	Refundable credit for prior year minimum tax from Form 8801, line 27	71	
72	Add lines 64, 65, 66a, and 67 through 71. These are your total payments	72	125,103.
73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid	73	26,983.
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	0.
74b	Routing number XXXXXXXXXX	74b	
74c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	74c	
74d	Account number XXXXXXXXXXXXXXXXXXXX	74d	
75	Amount of line 73 you want applied to your 2008 estimated tax	75	26,983.
76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see instructions	76	
77	Estimated tax penalty (see instructions)	77	

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 74b, 74c, and 74d or Form 8888.

Amount You Owe**Third Party Designee**

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

Sign Here

Joint return? See instructions.

Keep a copy for your records.

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

Your signature	Date	Your occupation	Daytime phone number
<i>Franklin R Lacy</i>	4/15/08	engineer	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
<i>Patricia O Lacy</i>	4/15/08	housewife	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
<i>Franklin R Lacy</i>			
Firm's name (or yours if self-employed), address, and ZIP code	Self-Prepared		
EIN			Phone no.

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

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

OMB No. 1545-0074

2007

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Franklin R Lacy, III & Patricia O Lacy

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1	4,729.		
2	Enter amount from Form 1040, line 38	2	699,645.		
3	Multiply line 2 by 7.5% (.075)	3	52,473.		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			0.
Taxes You Paid		5 State and local (check only one box):			
a	<input type="checkbox"/> Income taxes, or	5	2,604.		
b	<input checked="" type="checkbox"/> General sales taxes.				
6	Real estate taxes (see instructions)	6	34,304.		
7	Personal property taxes	7			
8	Other taxes. List type and amount ▶	8			
9	Add lines 5 through 8	9			36,908.
Interest You Paid		10 Home mtg interest and points reported to you on Form 1098		10	
		11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ▶			
				11	
		12 Points not reported to you on Form 1098. See instrs for spcl rules		12	
		13 Qualified mortgage insurance premiums (see instructions)		13	
		14 Investment interest. Attach Form 4952 if required. (See instrs.)		14	82.
		15 Add lines 10 through 14		15	82.
Gifts to Charity		16 Gifts by cash or check. If you made any gift of \$250 or more, see instrs		16	3,524.
If you made a gift and got a benefit for it, see instructions.		17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500		17	
		18 Carryover from prior year		18	
		19 Add lines 16 through 18		19	3,524.
Casualty and Theft Losses		20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20	
		21 Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶		21	
		22 Tax preparation fees		22	
		23 Other expenses — investment, safe deposit box, etc. List type and amount ▶			
		Miscellaneous Expenses 3,550.		23	3,550.
		24 Add lines 21 through 23		24	3,550.
		25 Enter amount from Form 1040, line 38		25	699,645.
		26 Multiply line 25 by 2% (.02)		26	13,993.
		27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27	0.
Other Miscellaneous Deductions		28 Other — from list in the instructions. List type and amount ▶		28	
Total Itemized Deductions		29 Is Form 1040, line 38, over \$156,400 (over \$78,200 if married filing separately)?			
		<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.			
		<input checked="" type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter.			
		30 If you elect to itemize deductions even though they are less than your standard deduction, check here ▶			
				29	29,649.

Itemized Deductions Limited per IRC Sec. 68.

Name(s) shown on Form 1040.

Your social security number

Franklin R Lacy, III & Patricia O Lacy

Schedule B – Interest and Ordinary DividendsAttachment
Sequence No. **08****Part I
Interest**(See instructions
for Form 1040,
line 8a.)Note. If you
received a Form
1099-INT, Form
1099-OID, or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the total
interest shown on
that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address

Merrill LynchCharles SchwabWells FargoWashington Mutual Savings Bankmisc very smallFirst Financial Northwest, Inc.

Amount

2,218.04

3,724.44

18.31

5.96

18.67

105.48

1

- 2 Add the amounts on line 1 2 6,090.90

- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 3

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a 4 6,090.90

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

**Part II
Ordinary
Dividends**(See
instructions for
Form 1040,
line 9a.)Note. If you
received a Form
1099-DIV or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the
ordinary dividends
shown on that form.

- 5 List name of payer 5

Merrill LynchCharles SchwabWashington Federal, Inc.Bank Mutual Corporation

592,204.79

207,747.18

1,731.38

33,000.00

5

- 6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a 6 834,683.35

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

**Part III
Foreign
Accounts
and
Trusts**(See
instructions.)

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

Yes No

- 7a At any time during 2007, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1 X

- b If 'Yes,' enter the name of the foreign country

- 8 During 2007, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions X

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2007

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service

(99) ▶ **Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.**
▶ **Attach to Form 1040, 1040NR, or 1041.** ▶ **See instructions for Schedule C (Form 1040).**

Name of proprietor

Franklin R Lacy, III

Social security number (SSN)

B Enter code from instructions

▶ **541330**

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

Engineering

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ▶ **12819 SE 38th Street, #7**
City, town or post office, state, and ZIP code **Bellevue, WA 98006**

F Accounting method: (1) ☒ **Cash** (2) ☐ **Accrual** (3) ☐ **Other (specify)** ▶

G Did you 'materially participate' in the operation of this business during 2007? If 'No,' see instructions for limit on losses .. ☒ **Yes** ☐ **No**

H If you started or acquired this business during 2007, check here ▶

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see the instructions and check here	<input type="checkbox"/>	1	38,297.
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	38,297.
4 Cost of goods sold (from line 42 on page 2)		4	0.
5 Gross profit. Subtract line 4 from line 3		5	38,297.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7 Gross income. Add lines 5 and 6		7	38,297.

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

8 Advertising	8	0.	18 Office expense	18	0.
9 Car and truck expenses (see instructions)	9	6,252.	19 Pension and profit-sharing plans	19	0.
10 Commissions and fees	10	0.	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	0.	a Vehicles, machinery, and equipment	20a	30,742.
12 Depletion	12	0.	b Other business property	20b	21,637.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	37,766.	21 Repairs and maintenance	21	0.
14 Employee benefit programs (other than on line 19)	14	0.	22 Supplies (not included in Part III)	22	0.
15 Insurance (other than health)	15	0.	23 Taxes and licenses	23	0.
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc)	16a	0.	a Travel	24a	0.
b Other	16b	0.	b Deductible meals and entertainment (see instructions)	24b	0.
17 Legal & professional services	17	0.	25 Utilities	25	6,741.
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28	184,112.	26 Wages (less employment credits)	26	0.
29 Tentative profit (loss). Subtract line 28 from line 7	29	-145,815.	27 Other expenses (from line 48 on page 2)	27	80,974.
30 Expenses for business use of your home. Attach Form 8829	30				
31 Net profit or (loss). Subtract line 30 from line 29.					
• If a profit, enter on both Form 1040, line 12 , and Schedule SE, line 2 or on Form 1040NR, line 13 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3 .				31	-145,815.
• If a loss, you must go to line 32.					

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13** (statutory employees, see instructions). Estates and trusts, enter on **Form 1041, line 3**.

• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a ☒ All investment is at risk.

32b ☐ Some investment is not at risk.

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

Schedule C (Form 1040) 2007

Part III	Cost of Goods Sold (see instructions)
-----------------	--

33	Method(s) used to value closing inventory:	a	<input checked="" type="checkbox"/> Cost	b	<input type="checkbox"/> Lower of cost or market	c	<input type="checkbox"/> Other (attach explanation)
----	--	---	--	---	--	---	---

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

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	3,500.
----	---	----	--------

36	Purchases less cost of items withdrawn for personal use	36	0.
-----------	--	-----------	-----------

37	Cost of labor. Do not include any amounts paid to yourself	37	0.
-----------	---	-----------	-----------

38	Materials and supplies	38	0.
----	------------------------------	----	----

39	Other costs	39	0.
----	-------------------	----	----

40	Add lines 35 through 39	40	3,500.
-----------	-------------------------------	-----------	--------

41	Inventory at end of year	41	3,500.
----	--------------------------------	----	--------

42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 **42** 0.

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

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

44 Of the total number of miles you drove your vehicle during 2007, enter the number of miles you used your vehicle for:

a Business **b Commuting (see instructions)** **c Other**

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

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

47 a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If 'Yes.' is the evidence written? ☐ Yes ☐ No

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

AMORTIZATION	40.
--------------	-----

See Attached List	80,934.
-------------------	---------

48	Total other expenses. Enter here and on page 1, line 27	48	80,974.
-----------	--	-----------	----------------

2007 Business- Other

	Description	Amt	DATE	Description	Amt.	DATE	Description	Amt
3	shipping	14.92	9/7	postage	5.21			
8	Bus. License	95.—	10/14	Supplies	29.74			
1	Box Rent	100.—	10/11	Fed Ex	14.83			
19	Supplies	12.09	10/12	shipping	27.52			
23	shipping	22.34	10/24	repar	134.75			
23	prof dues	140.00	10/30	Supplies	108.69			
25	Supplies	147.—	10/30	Supplies	23.75			
25	parts	80.75	11/13	postage	42.09			
27	Supplies	84.00	11/13	parts	31.09			
27	shipping	102.41	11/13	Supplies	11.—			
27	Supplies	18.20	11/13	Supplies	6.75			
30	Supplies	44.60	11/13	Supplies	45.38			
31	parts	37.41	12/11	shipping	14.45			
31	Supplies	49.00	12/11	shipping	78049.40			
31	Supplies	59.20	2007	Dock patented				
32	parts	48.59		prototype Rework				
31/16	parts	45.19		from Severe				
31/19	parts	66.54		Storm Damage				
320	parts	41.72						
321	replacement Tool	12.24						
321	part	5.65						
321	part	188.42						
321	web advertising	36.70						
321	Supplies	53.29						
321	parts	14.63						
321	shipping	69.95						
321	parts	47.25						
321	parts	22.70						
321	parts	20.93						
321	parts	12.13						
321	parts	87.21						
321	Supplies	146.36						
321	parts	222.—						
327	insurance	193.27						
329	parts	12.66						
329	shipping	17.54						
329	shipping	5.28						
329	postage	12.50						
329	part							

2007 Auto

2007 Subaru Outback
1994 Suzuki Sidekick

1996 Ford Van (Used 100% bus)
2001 Lincoln (Used 100% bus)

E	Description	Amt	DATE	Description	Amt.	DATE	Description	Amt
2007	License	65.-	2007	License	55.75			
2007	Insurance	225.-	2007	Insurance	288.-			
07	Gas	3575.28	2007	Gas	1699.79			
24	battery	82.74	8/20	repair	135.66			
7/16	parts	21.53	8/21	repair	74.11			
1/30	oil change	34.54	10/18	Towing	54.00			
	Total Van	3944.09		total Lincoln	2307.31			
				Total Van	3944.09			
				Total Auto bus	6251.40			

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0074

2007

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

Franklin R Lacy, III & Patricia O Lacy

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

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2	2				
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)	3				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4				
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5				
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet in the instructions	6				
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)	7				

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

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 GNMA10	04/27/87	12/31/07	2,237.64	2,340.57	-102.93
GNMA10	09/24/87	12/31/07	112.03	111.80	0.23
GNMA15	10/01/83	12/31/07	64.76	70.26	-5.50
12571 shares Wa Fed SL	Various	12/27/07	270,262.40	285,941.97	-15,679.57
9 Enter your long-term totals, if any, from Schedule D-1, line 9	9				
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)	10		272,677.		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11				
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12				
13 Capital gain distributions. See instrs	13				
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet in the instructions	14				
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on page 2	15				-15,795.17

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

Schedule D (Form 1040) 2007

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	15,795.77 -15,909.
If line 16 is: <ul style="list-style-type: none"> • A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
17 Are lines 15 and 16 both gains?		
<input type="checkbox"/> Yes. Go to line 18.		
<input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	
20 Are lines 18 and 19 both zero or blank?		
<input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below.		
<input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:		
<ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) 	21	-3,000.
Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
<input checked="" type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 (or in the Instructions for Form 1040NR).		
<input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2007

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

► Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
► See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2007

Attachment
Sequence No. **14**

Name of proprietor

Franklin R Lacy, III & Patricia O Lacy

Social security number (SSN)

[REDACTED]

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.

trees for lumber

B Enter code from Part IV

► 111300

C Accounting method:

(1) ☒ Cash

(2) ☐ Accrual

D Employer ID number (EIN), if any

E Did you 'materially participate' in the operation of this business during 2007? If 'No,' see instructions for limit on passive losses ☒ Yes ☐ No

Part I Farm Income – Cash Method. Complete Parts I and II (Accrual method. Complete Parts II & III, & Part I, line 11.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1	0.			
2	Cost or other basis of livestock and other items reported on line 1	2	0.			
3	Subtract line 2 from line 1	3		0.		
4	Sales of livestock, produce, grains, and other products you raised	4		0.		
5a	Cooperative distributions (Form(s) 1099-PATR)	5a	0.	5b Taxable amount	5b	0.
6a	Agricultural program payments (see instructions)	6a	0.	6b Taxable amount	6b	0.
7	Commodity Credit Corporation (CCC) loans (see instructions):					
a	CCC loans reported under election			7a		0.
b	CCC loans forfeited	7b	0.	7c Taxable amount	7c	0.
8	Crop insurance proceeds and federal crop disaster payments (see instructions):					
a	Amount received in 2007	8a	0.	8b Taxable amount	8b	0.
c	If election to defer to 2008 is attached, check here <input type="checkbox"/>			8d Amount deferred from 2006	8d	0.
9	Custom hire (machine work) income	9				0.
10	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	10				0.
11	Gross income. Add amounts in the right column for lines 3 through 10. If you use the accrual method, enter the amount from Part III, line 51	11				0.

Part II Farm Expenses – Cash and Accrual Method.
Do not include personal or living expenses such as taxes, insurance, or repairs on your home.

12	Car and truck expenses (see instructions). Also attach Form 4562	12		25	Pension and profit-sharing plans	25		0.
13	Chemicals	13	0.	26	Rent or lease (see instructions):			
14	Conservation expenses (see instructions)	14	0.	a	Vehicles, machinery, and equipment	26a		0.
15	Custom hire (machine work)	15	0.	b	Other (land, animals, etc)	26b		0.
16	Depreciation and section 179 expense deduction not claimed elsewhere (see instructions)	16	0.	27	Repairs and maintenance	27		0.
17	Employee benefit programs other than on line 25	17	0.	28	Seeds and plants	28		0.
18	Feed	18	0.	29	Storage and warehousing	29		0.
19	Fertilizers and lime	19	0.	30	Supplies	30		0.
20	Freight and trucking	20	0.	31	Taxes	31		0.
21	Gasoline, fuel, and oil	21	0.	32	Utilities	32		0.
22	Insurance (other than health)	22	0.	33	Veterinary, breeding, and medicine	33		0.
23	Interest:			34	Other expenses (specify):			
a	Mortgage (paid to banks, etc)	23a	0.	a	none	34a		0.
b	Other	23b	0.	b		34b		
24	Labor hired (less employment credits)	24	0.	c		34c		
				d		34d		
				e		34e		
				f		34f		

35 Total expenses. Add lines 12 through 34f. If line 34f is negative, see instructions

36 Net farm profit or (loss). Subtract line 35 from line 11.

- If a profit, enter the profit on **Form 1040, line 18**, and also on **Schedule SE, line 1**. If you file Form 1040NR, enter the profit on **Form 1040NR, line 19**.
- If a loss, you must go on to line 37. Estates, trusts, and partnerships, see instructions.

37 If you have a loss, you must check the box that describes your investment in this activity (see instructions).

- If you checked 37a, enter the loss on **Form 1040, line 18**, and also on **Schedule SE, line 1**. If you file Form 1040NR, enter the loss on **Form 1040NR, line 19**.
- If you checked 37b, you must attach **Form 6198**. Your loss may be limited.

37a ☒ All investment is at risk.

37b ☐ Some investment is not at risk.

Alternative Minimum Tax — Individuals

OMB No. 1545-0074

2007Department of the Treasury
Internal Revenue Service (99)▶ See separate instructions.
▶ Attach to Form 1040 or Form 1040NR.Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

Franklin R Lacy, III & Patricia O Lacy

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	669,996.
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	0.
3	Taxes from Schedule A (Form 1040), line 9	3	36,908.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	0.
6	If Form 1040, line 38, is over \$156,400 (over \$78,200 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet in the Instructions for Schedule A (Form 1040)	6	-10,865.
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	0.
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Interest from specified private activity bonds exempt from the regular tax	11	
12	Qualified small business stock (7% of gain excluded under section 1202)	12	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	14	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	0.
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	558.
18	Passive activities (difference between AMT and regular tax income or loss)	18	
19	Loss limitations (difference between AMT and regular tax income or loss)	19	
20	Circulation costs (difference between regular tax and AMT)	20	
21	Long-term contracts (difference between AMT and regular tax income)	21	
22	Mining costs (difference between regular tax and AMT)	22	
23	Research and experimental costs (difference between regular tax and AMT)	23	
24	Income from certain installment sales before January 1, 1987	24	
25	Intangible drilling costs preference	25	
26	Other adjustments, including income-based related adjustments	26	
27	Alternative tax net operating loss deduction	27	0.
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$207,500, see instructions.)	28	696,597.

Part II Alternative Minimum Tax

29	Exemption. (If this form is for a child under age 18, see instructions.)			
	IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .	
	Single or head of household	\$112,500	\$44,350	29
	Married filing jointly or qualifying widow(er)	150,000	66,250	
	Married filing separately	75,000	33,125	
	If line 28 is over the amount shown above for your filing status, see instructions.			
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II			30
31	<ul style="list-style-type: none">• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 55 here.• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.			31
32	Alternative minimum tax foreign tax credit (see instructions)			32
33	Tentative minimum tax. Subtract line 32 from line 31			33
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 51). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)			34
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45			35

Part III Tax Computation Using Maximum Capital Gains Rates

36 Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions	36	696,597.
37 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter	37	829,881.
38 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter	38	
39 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter	39	829,881.
40 Enter the smaller of line 36 or line 39	40	696,597.
41 Subtract line 40 from line 36	41	0.
42 If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	42	0.
43 Enter: <ul style="list-style-type: none"> • \$63,700 if married filing jointly or qualifying widow(er), • \$31,850 if single or married filing separately, or • \$42,650 if head of household. 	43	63,700.
44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44	0.
45 Subtract line 44 from line 43. If zero or less, enter -0-	45	63,700.
46 Enter the smaller of line 36 or line 37	46	696,597.
47 Enter the smaller of line 45 or line 46	47	63,700.
48 Multiply line 47 by 5% (.05)	48	3,185.
49 Subtract line 47 from line 46	49	632,897.
50 Multiply line 49 by 15% (.15)	50	94,935.
If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.		
51 Subtract line 46 from line 40	51	
52 Multiply line 51 by 25% (.25)	52	
53 Add lines 42, 48, 50, and 52	53	98,120.
54 If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	54	191,547.
55 Enter the smaller of line 53 or line 54 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions	55	98,120.

Department of the Treasury
Internal Revenue Service▶ **Attach to your tax return.****2007**Attachment
Sequence No. **51**

Name(s) shown on return

Franklin R Lacy, III & Patricia O Lacy

Identifying number

Part I Total Investment Interest Expense

1 Investment interest expense paid or accrued in 2007 (see instructions)	1	82.
2 Disallowed investment interest expense from 2006 Form 4952, line 7	2	
3 Total investment interest expense. Add lines 1 and 2	3	82.

Part II Net Investment Income

4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	840,774.	
b Qualified dividends included on line 4a	4b	829,881.	
c Subtract line 4b from line 4a			4c 10,893.
d Net gain from the disposition of property held for investment	4d		
e Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e		
f Subtract line 4e from line 4d			4f 0.
g Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g
h Investment income. Add lines 4c, 4f, and 4g			4h 10,893.
5 Investment expenses (see instructions)			5 0.
6 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-			6 10,893.

Part III Investment Interest Expense Deduction

7 Disallowed investment interest expense to be carried forward to 2008. Subtract line 6 from line 3. If zero or less, enter -0-	7	0.
8 Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	82.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form **4952** (2007)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172

2007Attachment
Sequence No. **67**

Name(s) shown on return

Franklin R Lacy, III & Patricia O Lacy

Identifying number

Business or activity to which this form relates

Sch C Engineering

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$125,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$500,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2006 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2008. Add lines 9 and 10, less line 12	13	

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

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

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) and cellulosic biomass ethanol plant property placed in service during the tax year (see instructions)	14	2,670.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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

17	MACRS deductions for assets placed in service in tax years beginning before 2007	17	31,170.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B — Assets Placed in Service During 2007 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		6,315.	5.0 yrs	MQ	200DB	316.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property	08/07	6,231.	39 yrs	MM	S/L	60.

Section C — Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	3,550.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	37,766.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

24a Do you have evidence to support the business/investment use claimed? ☒ **Yes** ☐ **No** **24b** If 'Yes,' is the evidence written? ☒ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special allowance for qualified Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 25								
26 Property used more than 50% in a qualified business use:								
Ford Van	12/01/95	100.00	31,140.	31,140.	5.00	200DB/HY	1,775.	
Lincoln Sedan	03/01/01	100.00	42,870.	42,870.	5.00	200DB/HY	1,775.	
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28							3,550.	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29								

Section B – Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)	7,955		4,873									
31 Total commuting miles driven during the year	0		0									
32 Total other personal (noncommuting) miles driven	0		0									
33 Total miles driven during the year. Add lines 30 through 32	7,955		4,873									
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?		X		X								
35 Was the vehicle used primarily by a more than 5% owner or related person?	X		X									
36 Is another vehicle available for personal use?	X		X									

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2007 tax year (see instructions):					
43 Amortization of costs that began before your 2007 tax year				43	40.
44 Total. Add amounts in column (f). See the instructions for where to report				44	40.

**Credit for Prior Year Minimum Tax —
Individuals, Estates, and Trusts**

OMB No. 1545-1073

2007Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No. **74**

Name(s) shown on return

Identifying number

Franklin R Lacy, III & Patricia O Lacy

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2006 Form 6251. Estates and trusts, see instructions	1	670,025.
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	33,228.
3	Minimum tax credit net operating loss deduction (see instructions)	3	
4	Combine lines 1, 2, and 3. If more than zero or you filed Form 2555 or 2555-EZ for 2006, go to line 5. If zero or less and you did not file Form 2555 or 2555-EZ for 2006, enter -0- here and on line 15 and go to Part II. If more than \$200,100 and you were married filing separately for 2006, see instructions	4	703,253.
5	Enter: \$62,550 if married filing jointly or qualifying widow(er) for 2006; \$42,500 if single or head of household for 2006; or \$31,275 if married filing separately for 2006. Estates and trusts, enter \$22,500	5	62,550.
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2006; \$112,500 if single or head of household for 2006; or \$75,000 if married filing separately for 2006. Estates and trusts, enter \$75,000	6	150,000.
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	553,253.
8	Multiply line 7 by 25% (.25)	8	138,313.
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 18, see instructions	9	0.
10	Subtract line 9 from line 4. If more than zero or you filed Form 2555 or 2555-EZ for 2006, go to line 11. If zero or less and you did not file Form 2555 or 2555-EZ for 2006, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	703,253.
11	<ul style="list-style-type: none"> • If for 2006 you filed Form 2555 or 2555-EZ, see the instructions for the amount to enter. • If for 2006 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 48 here. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2006), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2006) from the result. 	11	99,358.
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	99,358.
14	Enter the amount from your 2006 Form 6251, line 34, or 2006 Form 1041, Schedule I, line 55	14	95,725.
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	3,633.

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2008

16	Enter the amount from your 2006 Form 6251, line 35, or 2006 Form 1041, Schedule I, line 56	16	3,643.
17	Enter the amount from line 15 above	17	3,633.
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	10.
19	2006 minimum tax credit carryforward. Enter the amount from your 2006 Form 8801, line 26	19	530.
20	Enter your 2006 unallowed qualified electric vehicle credit (see instructions)	20	
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21	540.
22	Enter your 2007 regular income tax liability minus allowable credits (see instructions)	22	93,790.
23	Enter the amount from your 2007 Form 6251, line 33, or 2007 Form 1041, Schedule I, line 54	23	98,120.
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	0.
25	Current year nonrefundable credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2007 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d	25	0.
26	<ul style="list-style-type: none"> • Estates and trusts: Leave lines 26 and 27 blank and go to line 28. • Individuals: Did you have a minimum tax credit carryforward to 2005 (on your 2004 Form 8801, line 26)? <ul style="list-style-type: none"> <input type="checkbox"/> No. Leave lines 26 and 27 blank and go to line 28. <input type="checkbox"/> Yes. Complete Part IV of Form 8801 to figure the amount to enter 	26	
27	Is line 26 more than line 25? <ul style="list-style-type: none"> <input checked="" type="checkbox"/> No. Leave line 27 blank and go to line 28. <input type="checkbox"/> Yes. Subtract line 25 from line 26. This is your current year refundable credit. Enter the result here and on your 2007 Form 1040, line 71, or Form 1040NR, line 69 	27	
28	Credit carryforward to 2008. Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years.	28	540.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 8801 (2007)

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2006 Qualified Dividends and Capital Gain Tax Worksheet, the 2006 Schedule D Tax Worksheet, or Part V of the 2006 Schedule D (Form 1041), see the instructions before completing this part.

29	Enter the amount from Form 8801, line 10	29	703,253.
30	Enter the amount from line 6 of your 2006 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2006 Schedule D Tax Worksheet, or the amount from line 22 of the 2006 Schedule D (Form 1041), whichever applies.*	30	779,851.
<p>If you figured your 2006 tax using the 2006 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.</p>			
31	Enter the amount from line 19 of your 2006 Schedule D (Form 1040), or line 14b, column (2), of the 2006 Schedule D (Form 1041)	31	
32	Add lines 30 and 31, and enter the smaller of that result or the amount from line 10 of your 2006 Schedule D Tax Worksheet	32	779,851.
33	Enter the smaller of line 29 or line 32	33	703,253.
34	Subtract line 33 from line 29	34	0.
35	If line 34 is \$175,000 or less (\$87,500 or less if married filing separately for 2006), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2006) from the result	35	0.
36	Enter: • \$61,300 if married filing jointly or qualifying widow(er) for 2006, • \$30,650 if single or married filing separately for 2006, • \$41,050 if head of household for 2006, or • \$2,050 for an estate or trust	36	61,300.
37	Enter the amount from line 7 of your 2006 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2006 Schedule D Tax Worksheet, or the amount from line 23 of the 2006 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2006 Schedule D (Form 1041), enter -0-	37	0.
38	Subtract line 37 from line 36. If zero or less, enter -0-	38	61,300.
39	Enter the smaller of line 29 or line 30	39	703,253.
40	Enter the smaller of line 38 or line 39	40	61,300.
41	Multiply line 40 by 5% (.05)	41	3,065.
42	Subtract line 40 from line 39	42	641,953.
43	Multiply line 42 by 15% (.15)	43	96,293.
<p>If line 31 is zero or blank, skip lines 44 and 45 and go to line 46. Otherwise, go to line 44.</p>			
44	Subtract line 39 from line 33	44	
45	Multiply line 44 by 25% (.25)	45	
46	Add lines 35, 41, 43, and 45	46	99,358.
47	If line 29 is \$175,000 or less (\$87,500 or less if married filing separately for 2006), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2006) from the result	47	193,411.
48	Enter the smaller of line 46 or line 47 here and on line 11. (If you filed Form 2555 or 2555-EZ for 2006, see the instructions)	48	99,358.

* The 2006 Qualified Dividends and Capital Gain Tax Worksheet is in the 2006 Instructions for Form 1040. The 2006 Schedule D Tax Worksheet is in the 2006 Instructions for Schedule D (Form 1040) (2006 Instructions for Form 1041).

Label
(See instructions.)

Use the IRS label.
Otherwise, please print or type.

Presidential Election Campaign

For the year Jan 1 - Dec 31, 2008, or other tax year beginning , 2008, ending , 20

OMB No. 1545-0074

Your first name MI Last name
Franklin R Lacy, III

Your social security number
[REDACTED]

If a joint return, spouse's first name MI Last name
Patricia O Lacy

Spouse's social security number
[REDACTED]

Home address (number and street). If you have a P.O. box, see instructions. Apartment no.
1083 N. Collier Blvd., #402,

You must enter your social security number(s) above. ▲

City, town or post office. If you have a foreign address, see instructions. State ZIP code
Marco Island FL 34145

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

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? (see instructions) ☐ You ☐ Spouse

Filing Status

1 ☐ Single

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above & full name here . ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here . ▶

5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a

6b ☒ Spouse

Boxes checked on 6a and 6b ... 2

c Dependents:

(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ☒ if qualifying child for child tax credit (see instrs)

If more than four dependents, see instructions.

Dependents on 6c not entered above

Add numbers on lines above ▶ 2

d Total number of exemptions claimed

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

8b Tax-exempt interest. Do not include on line 8a

9a Ordinary dividends. Attach Schedule B if required

9b Qualified dividends (see instrs)

10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here

14 Other gains or (losses). Attach Form 4797

15a IRA distributions 15b Taxable amount (see instrs)

16a Pensions and annuities 16b Taxable amount (see instrs)

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits 20b Taxable amount (see instrs)

21 Other income SEE STATEMENT L21

22 Add the amounts in the far right column for lines 7 through 21. This is your total income. ▶

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

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

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

Adjusted Gross Income

23 Educator expenses (see instructions)

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 One-half of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction (see instructions)

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN

32 IRA deduction (see instructions)

33 Student loan interest deduction (see instructions)

34 Tuition and fees deduction. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 - 31a and 32 - 35

37 Subtract line 36 from line 22. This is your adjusted gross income

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	7,184,513.
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1944, <input type="checkbox"/> Blind. Total boxes checked 39a 2		
	if: <input checked="" type="checkbox"/> Spouse was born before January 2, 1944, <input type="checkbox"/> Blind. 39b		
	b If your spouse itemizes on a separate return, or you were a dual-status alien, see instrs and ck here 39c		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	43,798.
41	Subtract line 40 from line 38	41	7,140,715.
42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see instructions. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d	42	4,666.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	7,136,049.
44	Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	1,060,642.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	6,959.
46	Add lines 44 and 45	46	1,067,601.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see instructions). Attach Form 8901 if required	52	
53	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	53	
54	Other crs from Form: a <input type="checkbox"/> 3800 b <input checked="" type="checkbox"/> 8801 c <input type="checkbox"/>	54	0.
55	Add lines 47 through 54. These are your total credits	55	0.
56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-	56	1,067,601.

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	60	
61	Add lines 56-60. This is your total tax	61	1,067,601.

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2008 estimated tax payments and amount applied from 2007 return	63	107,949.
64a	Earned income credit (EIC)	64a	
	b Nontaxable combat pay election	64b	
65	Excess social security and tier 1 RRTA tax withheld (see instructions)	65	
66	Additional child tax credit. Attach Form 8812	66	
67	Amount paid with request for extension to file (see instructions)	67	986,652.
68	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	68	
69	First-time homebuyer credit. Attach Form 5405	69	
70	Recovery rebate credit (see worksheet)	70	0.
71	Add lines 62 through 70. These are your total payments	71	1,094,601.

Refund

Direct deposit? See instructions and fill in 73b, 73c, and 73d or Form 8888.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	27,000.
73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here	73a	0.
	b Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d Account number		
74	Amount of line 72 you want applied to your 2009 estimated tax	74	27,000.

Amount You Owe

75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see instructions	75	
76	Estimated tax penalty (see instructions)	76	

Third Party Designee

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

Designee's name	Phone no.	Personal identification number (PIN)
-----------------	-----------	--------------------------------------

Sign Here

Joint return? See instructions.

Keep a copy for your records.

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

Your signature	Date	Your occupation	Daytime phone number
<i>Franklin R. Lacy</i>	4/15/09	engineer	(239) 970-2213
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
<i>Patricia O. Lacy</i>	4/15/09	housewife	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed) address, and ZIP code	Self-Prepared		EIN
			Phone no.

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**► Attach to Form 1040.
► See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2008Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Franklin R Lacy, III & Patricia O Lacy

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	5,208.
2	Enter amount from Form 1040, line 38	2	7,187,313.
3	Multiply line 2 by 7.5% (.075)	3	539,048.
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.
Taxes You Paid	5 State and local (check only one box):		
	a <input type="checkbox"/> Income taxes, or	5	
	b <input type="checkbox"/> General sales taxes	6	58,008.
	6 Real estate taxes (see instructions)	7	
(See instructions.)	7 Personal property taxes	8	
	8 Other taxes. List type and amount ►	9	58,008.
	9 Add lines 5 through 8		
Interest You Paid	10 Home mtg interest and points reported to you on Form 1098	10	
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ►	11	
	12 Points not reported to you on Form 1098. See instrs for spl rules	12	
	13 Qualified mortgage insurance premiums (see instructions)	13	
	14 Investment interest. Attach Form 4952 if required. (See instrs.)	14	330.
Note. Personal interest is not deductible.	15 Add lines 10 through 14	15	330.
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instrs	16	1,267.
If you made a gift and got a benefit for it, see instructions.	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	
	18 Carryover from prior year	18	
	19 Add lines 16 through 18	19	1,267.
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
	21 Unreimbursed employee expenses— job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	21	
	22 Tax preparation fees	22	
(See instructions.)	23 Other expenses — investment, safe deposit box, etc. List type and amount ►	23	
	24 Add lines 21 through 23	24	
	25 Enter amount from Form 1040, line 38	25	
	26 Multiply line 25 by 2% (.02)	26	
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	
Other Miscellaneous Deductions	28 Other — from list in the instructions. List type and amount ►	28	
Total Itemized Deductions	29 Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter.	29	43,798.
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here ► <input type="checkbox"/>		

Itemized Deductions Limited per IRC Sec. 68.

Name(s) shown on Form 1040.

Your social security number

Franklin R Lacy, III & Patricia O Lacy

Schedule B – Interest and Ordinary Dividends

Attachment
Sequence No. 08**Part I
Interest**(See instructions
for Form 1040,
line 8a.)**Note.** If you
received a Form
1099-INT, Form
1099-OID, or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the total
interest shown on
that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address.

Merrill Lynch

Charles Schwab

Wells Fargo

Regions Bank

Cape May

misc verry small

Amount

2,400.15

915.25

10.73

630.30

412.33

16.09

1

- 2 Add the amounts on line 1.

2

4,384.85

- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.

3

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a.

4

4,384.85

Note. If line 4 is over \$1,500, you must complete Part III.**Part II
Ordinary
Dividends**(See
instructions for
Form 1040,
line 9a.)**Note.** If you
received a Form
1099-DIV or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the
ordinary dividends
shown on that form.

- 5 List name of payer.

Merrill Lynch

Charles Schwab

Washington Federal, Inc.

First Financial Northwest, Inc.

Amount

572,361.77

171,100.40

1,752.24

2,400.00

5

- 6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a.

6

747,614.41

Note. If line 6 is over \$1,500, you must complete Part III.**Part III
Foreign
Accounts
and
Trusts**(See
instructions.)

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

Yes No

- 7a At any time during 2008, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1.

X

- b If 'Yes,' enter the name of the foreign country.

- 8 During 2008, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions.

X

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2008

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

► **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
► **Attach to Form 1040, 1040NR, or 1041.** ► **See Instructions for Schedule C (Form 1040).**

Name of proprietor

Franklin R Lacy, III

Social security number (SSN)

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

Engineering

B Enter code from Instructions

► **541330**

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ► **12819 SE 38th Street, #7**

City, town or post office, state, and ZIP code **Bellevue, WA 98006**

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

G Did you 'materially participate' in the operation of this business during 2008? If 'No,' see instructions for limit on losses.. ☒ Yes ☐ No

H If you started or acquired this business during 2008, check here

Income

1 Gross receipts or sales. Caution. See the instructions and check the box if: • This income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses. <input type="checkbox"/>	1	39,829.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	39,829.
4 Cost of goods sold (from line 42 on page 2)	4	0.
5 Gross profit. Subtract line 4 from line 3.	5	39,829.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).	6	
7 Gross income. Add lines 5 and 6.	7	39,829.

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

8 Advertising	8	0.	18 Office expense	18	0.
9 Car and truck expenses (see instructions)	9	4,026.	19 Pension and profit-sharing plans	19	0.
10 Commissions and fees	10	0.	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	0.	a Vehicles, machinery, and equipment	20a	30,536.
12 Depletion	12	0.	b Other business property	20b	21,491.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	37,492.	21 Repairs and maintenance	21	0.
14 Employee benefit programs (other than on line 19)	14	0.	22 Supplies (not included in Part III)	22	0.
15 Insurance (other than health)	15	0.	23 Taxes and licenses	23	0.
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc)	16a	0.	a Travel	24a	0.
b Other	16b	0.	b Deductible meals and entertainment (see instructions)	24b	0.
17 Legal & professional services	17	2,800.	25 Utilities	25	7,078.
			26 Wages (less employment credits)	26	0.
			27 Other expenses (from line 48 on page 2)	27	64,096.

28 Total expenses before expenses for business use of home. Add lines 8 through 27.	28	167,519.
29 Tentative profit or (loss). Subtract line 28 from line 7.	29	-127,690.
30 Expenses for business use of your home. Attach Form 8829	30	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 , and Schedule SE, line 2 or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	-127,690.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13** (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.

• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a ☒ All investment is at risk.

32b ☐ Some investment is not at risk.

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

Schedule **C** (Form 1040) 2008

Cost of Goods Sold (see instructions)33 Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If 'Yes,' attach explanation. ☐ Yes ☒ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation. 35 3,500.

36 Purchases less cost of items withdrawn for personal use. 36

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

38 Materials and supplies. 38

39 Other costs. 39

40 Add lines 35 through 39. 40 3,500.

41 Inventory at end of year. 41 3,500.

42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4. 42 0.

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

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

44 Of the total number of miles you drove your vehicle during 2008, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No47a Do you have evidence to support your deduction? ☐ Yes ☐ Nob If 'Yes,' is the evidence written? ☐ Yes ☐ No**Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

See Attached List

64,096.

48 Total other expenses. Enter here and on page 1, line 27. 48 64,096.

2008 Business - 6742

ATE	Description	Amt	DATE	Description	Amt.	DATE	Description	Amt
1/4	shipping	27.67	5/27	Supplies	12.28	10/6	part	2.00
1/6	stamps	123.00	6/10	supplies	29.35	10/6	printer cartage	43.42
1/6	parts	21.14	6/22	parts	100.00	10/17	parts	28.06
1/4	dues - prof	482.00	6/24	supplies	21.67	10/19	shipping	11.57
1/6	supplies	34.93	6/27	supplies	56.99	11/1	replant hand dune	131.9
1/4	parts	11.00	6/21	parts	93.73	11/12	stamps	44.25
1/4	supplies	71.08	6/30	License	427.25	11/6	shipping	15.41
1/6	software upgrade	86.92	7/2	supplies	44.38	11/10	supplies	277.9
1/6	Software upgrade	47.44	7/4	parts	14.00	11/14	replant	50.00
1/6	Software upgrade	61.96	7/4	supplies	12.00	12/10	part	14.08
1/6	supplies	28.35	7/4	parts	44.26	12/10	part	94.03
1/4	parts	14.18	7/14	stamps	77.56	2008	Dock Key Tool	5800.00
1/13	cable	89.44	7/16	insurance	195.00		protective Rowlock	
1/23	supplies	13.73	7/24	dues	55.00		from Brown Stone	
1/23	part time	164.90	7/29	Subscription	21.00		Dunlop and Jafar	
1/28	supplies	61.40	8/1	replant	37.68		alleged SS shackles	
1/31	checks	2.00	8/11	parts	24.77			
2/20	shipping	30.65	8/15	Software upgrade	99.99			
3/6	cartage	21.55	8/16	Software upgrade	89.91			
3/31	parts	84.74	8/16	Software upgrade	53.54			
4/1	parts	76.42	8/17	parts	62.10			
4/1	parts	81.74	8/12	postage	49.20			
4/1	parts	32.65	8/12	parts	17.20			
4/31	supplies	32.68	8/12	postage	81.24			
4/31	supplies	15.27	8/12	parts	5.12			
4/18	supplies	20.03	8/18	replant Tool	193.81			
4/18	Inspection	50.00	8/18	postage	47.20			
5/2	Inspection	85.35	8/18	supplies	6.70			
5/2	Ink cartridges	19.06	8/19	postage	15.40			
5/3	replant phone	13.75	8/29	supplies	22.38			
5/6	postage	77.10	8/30	replant	150.00			
5/6	replant Tool	16.40	8/30	parts	51.16			
5/6	shipping	14.54	9/1	prof membership	160.00			
5/6	shipping	26.82	9/10	replant cell phone	22.00			
5/6	shipping	118.55	9/15	supplies	77.48			
5/6	postage	11.95	9/16	parts	14.72			
5/6	replant	52.00	9/17	shipping	20.98			
			9/22	shipping	19.15			
			9/24	parts	14.77			
			9/30	replant Tool	22.98			

SCHEDULE D

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

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

OMB No. 1545-0074

2008Attachment
Sequence No. 12

Name(s) shown on return

Your social security number

Franklin R Lacy, III & Patricia O Lacy

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

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2...	2				
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d).....	3				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.....	4				
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.....	5				
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.....	6				
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f).....	7				

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

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 GNMA10	04/27/87	12/31/08	1,133.36	1,185.49	-52.13
GNMA10	09/24/87	12/31/08	56.74	56.62	0.12
GNMA15	10/01/83	12/31/08	32.85	35.64	-2.79
73,372SH BKMU	11/02/00	10/13/08	778,764.68	160,479.68	618,285.00
366,860SH BKMU	11/13/00	10/13/08	3,892,954.88	802,398.42	3,090,556.46
9 Enter your long-term totals, if any, from Schedule D-1, line 9....	9	5,490,849.			2,853,674.
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d).....	10	10,163,792.			
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.....	11				
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.....	12				
13 Capital gain distributions. See instrs.....	13				
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet in the instructions.....	14				-12,796.
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on page 2.....	15				6,549,665.

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

Schedule D (Form 1040) 2008

Summary

16 Combine lines 7 and 15 and enter the result. **16** 6,549,665.

If line 16 is:

- **A gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- **A loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- **Zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 **both** gains?

- ☒ **Yes.** Go to line 18.
- ☐ **No.** Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions **18**

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions **19**

20 Are lines 18 and 19 **both** zero or blank?

- ☒ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040 (or in the Instructions for Form 1040NR). **Do not** complete lines 21 and 22 below.
- ☐ **No.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Schedule D Tax Worksheet** in the instructions. **Do not** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:

- The loss on line 16 or
- (\$3,000), or if married filing separately, (\$1,500)

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

- ☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040 (or in the Instructions for Form 1040NR).
- ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.

Department of the Treasury
Internal Revenue Service (99)

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

OMB No. 1545-0074

2008

Attachment
Sequence No. 12A

Name(s) shown on return

Franklin R Lacy, III & Patricia O Lacy

Your social security number

[illegible]

2 Totals. Add the amounts in column (d). Also, combine the amounts in column (f). Enter here and on Schedule D, line 2 ▶ **2**

Your social security number

[REDACTED]

Long-Term Capital Gains and Losses – Assets Held More Than One Year

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 100,000SH BKMU	11/04/04	03/24/08	1,134,960.29	1,000,000.00	134,960.29
195,637SH BKMU	11/02/00	10/13/08	3,231,638.17	646,618.96	2,585,019.21
276SH WAMU	10/26/93	11/03/08	8.70	2,547.00	-2,538.30
30,000SH ORIT	06/05/07	10/16/08	466,322.36	453,038.58	13,283.78
40,000SH PBNY	01/04/04	10/17/08	477,979.28	400,000.00	77,979.28
5,926SH WFSL	05/12/05	05/01/08	179,940.02	134,969.85	44,970.17
9 Totals. Add the amounts in column (d). Also, combine the amounts in column (f). Enter here and on Schedule D, line 9 ▶			9	5,490,849.	2,853,674

SCHEDULE F

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

► Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
► See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2008

Attachment
Sequence No. **14**

Name of proprietor

Franklin R Lacy, III & Patricia O Lacy

Social security number (SSN)

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.

trees for lumber

B Enter code from Part IV

111300

C Accounting method:

(1) ☒ Cash

(2) ☐ Accrual

D Employer ID number (EIN), if any

E Did you 'materially participate' in the operation of this business during 2008? If 'No,' see instructions for limit on passive losses. ☒ Yes ☐ No

Farm Income – Cash Method. Complete Parts I and II (Accrual method. Complete Parts II & III, & Part I, line 11.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1	0.
2	Cost or other basis of livestock and other items reported on line 1	2	0.
3	Subtract line 2 from line 1	3	0.
4	Sales of livestock, produce, grains, and other products you raised	4	0.
5a	Cooperative distributions (Form(s) 1099-PATR)	5a	0.
5b	Taxable amount	5b	0.
6a	Agricultural program payments (see instructions)	6a	0.
6b	Taxable amount	6b	0.
7	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	7a	0.
b	CCC loans forfeited	7b	0.
7c	Taxable amount	7c	0.
8	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2008	8a	0.
8b	Taxable amount	8b	0.
c	If election to defer to 2009 is attached, check here <input type="checkbox"/>	8d	0.
8d	Amount deferred from 2007	8d	0.
9	Custom hire (machine work) income	9	0.
10	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	10	0.
11	Gross income. Add amounts in the right column for lines 3 through 10. If you use the accrual method to figure your income, enter the amount from Part III, line 51	11	0.

Farm Expenses – Cash and Accrual Method.

Do not include personal or living expenses such as taxes, insurance, or repairs on your home.

12	Car and truck expenses (see instructions). Also attach Form 4562	12	0.	25	Pension and profit-sharing plans	25	0.
13	Chemicals	13	0.	26	Rent or lease (see instructions):		
14	Conservation expenses (see instructions)	14	0.	a	Vehicles, machinery, and equipment	26a	0.
15	Custom hire (machine work)	15	0.	b	Other (land, animals, etc)	26b	0.
16	Depreciation and section 179 expense deduction not claimed elsewhere (see instructions)	16	0.	27	Repairs and maintenance	27	0.
17	Employee benefit programs other than on line 25	17	0.	28	Seeds and plants	28	0.
18	Feed	18	0.	29	Storage and warehousing	29	0.
19	Fertilizers and lime	19	0.	30	Supplies	30	0.
20	Freight and trucking	20	0.	31	Taxes	31	0.
21	Gasoline, fuel, and oil	21	0.	32	Utilities	32	0.
22	Insurance (other than health)	22	0.	33	Veterinary, breeding, and medicine	33	0.
23	Interest:			34	Other expenses (specify):		
a	Mortgage (paid to banks, etc)	23a	0.	a	0	34a	0.
b	Other	23b	0.	b		34b	
24	Labor hired (less employment credits)	24	0.	c		34c	
				d		34d	
				e		34e	
				f		34f	
35	Total expenses. Add lines 12 through 34f. If line 34f is negative, see instructions	35	0.				
36	Net farm profit or (loss). Subtract line 35 from line 11. Partnerships, see instructions. • If a profit, enter the profit on both Form 1040, line 18, and Schedule SE, line 1a; on Form 1040NR, line 19; or on Form 1041, line 6. • If a loss, you must go on to line 37.	36	0.				

37 If you have a loss, you must check the box that describes your investment in this activity (see instructions).
• If you checked 37a, enter the loss on both Form 1040, line 18, and Schedule SE, line 1a; on Form 1040NR, line 19; or on Form 1041, line 6.
• If you checked 37b, you must attach Form 6198. Your loss may be limited.

37a ☒ All investment is at risk.

37b ☐ Some investment is not at risk.

Alternative Minimum Tax – Individuals

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2008

Attachment
Sequence No. 32

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

Franklin R Lacy, III & Patricia O Lacy

Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 2), and go to line 7. (If less than zero, enter as a negative amount.)	1	7,143,515.
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	0.
3	Taxes from Schedule A (Form 1040), line 9	3	58,008.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is over \$159,950 (over \$79,975 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet in the Instructions for Schedule A (Form 1040)	6	-15,807.
7	If claiming the standard deduction, enter any amount from Form 4684, line 18a, as a negative amount	7	
8	Tax refund from Form 1040, line 10 or line 21	8	
9	Investment interest expense (difference between regular tax and AMT)	9	0.
10	Depletion (difference between regular tax and AMT)	10	
11	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	0.
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	-478.
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative tax net operating loss deduction	28	0.
29	Alternative minimum taxable income. Combine lines 1 through 28. (If married filing separately and line 29 is more than \$214,900, see instructions.)	29	7,185,238.

Alternative Minimum Tax

30	Exemption. (If you were under age 24 at the end of 2008, see instructions.)				
	IF your filing status is . . .	AND line 29 is not over . . .	THEN enter on line 30 . . .		
	Single or head of household	\$112,500	\$46,200	}	
	Married filing jointly or qualifying widow(er)	150,000	69,950		
	Married filing separately	75,000	34,975		
	If line 29 is over the amount shown above for your filing status, see instructions.				
31	Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II			31	7,185,238.
32	<ul style="list-style-type: none">• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 55 here.• All others: If line 31 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.			32	1,068,021.
33	Alternative minimum tax foreign tax credit (see instructions)			33	
34	Tentative minimum tax. Subtract line 33 from line 32			34	1,068,021.
35	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)			35	1,061,062.
36	AMT. Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45			36	6,959.

Tax Computation Using Maximum Capital Gains Rates

37	Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions	37	7,185,238.
38	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter	38	7,281,619.
39	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter	39	
40	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter	40	7,281,619.
41	Enter the smaller of line 37 or line 40	41	7,185,238.
42	Subtract line 41 from line 37	42	0.
43	If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	43	0.
44	Enter: <ul style="list-style-type: none"> • \$65,100 if married filing jointly or qualifying widow(er), • \$32,550 if single or married filing separately, or • \$43,650 if head of household. 	44	65,100.
45	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	45	0.
46	Subtract line 45 from line 44. If zero or less, enter -0-	46	65,100.
47	Enter the smaller of line 37 or line 38	47	7,185,238.
48	Enter the smaller of line 46 or line 47	48	65,100.
49	Subtract line 48 from line 47	49	7,120,138.
50	Multiply line 49 by 15% (.15)	50	1,068,021.
If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.			
51	Subtract line 47 from line 41	51	
52	Multiply line 51 by 25% (.25)	52	
53	Add lines 43, 50, and 52	53	1,068,021.
54	If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	54	2,008,367.
55	Enter the smaller of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 32. Instead, enter it on line 4 of the worksheet in the instructions	55	1,068,021.

Form 6251 (2008)

Investment Interest Expense Deduction

OMB No. 1545-0191

Department of the Treasury
Internal Revenue Service (99)► **Attach to your tax return.****2008**Attachment
Sequence No. **51**

Name(s) shown on return

Identifying number

Franklin R Lacy, III & Patricia O Lacy

Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2008 (see instructions)	1	330.
2	Disallowed investment interest expense from 2007 Form 4952, line 7	2	
3	Total investment interest expense. Add lines 1 and 2	3	330.

Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	751,999.	
4b	Qualified dividends included on line 4a	4b	731,954.	
4c	Subtract line 4b from line 4a	4c	20,045.	
4d	Net gain from the disposition of property held for investment	4d	6,549,665.	
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	6,549,665.	
4f	Subtract line 4e from line 4d	4f	0.	
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g		
4h	Investment income. Add lines 4c, 4f, and 4g	4h	20,045.	
5	Investment expenses (see instructions)	5		
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6	20,045.	

Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2009. Subtract line 6 from line 3. If zero or less, enter -0-	7	0.
8	Investment interest expense deduction Enter the smaller of line 3 or 6. See instructions	8	330.

BAA For Paperwork Reduction Act Notice, see separate instructions.Form **4952** (2008)

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

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

OMB No. 1545-0172

2008Attachment
Sequence No. **67**

Name(s) shown on return

Franklin R Lacy, III & Patricia O Lacy

Identifying number

Business or activity to which this form relates

Sch C Engineering

Election To Expense Certain Property Under Section 179

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

1	Maximum amount. See the instructions for a higher limit for certain businesses.	1	\$250,000.
2	Total cost of section 179 property placed in service (see instructions).	2	44,756.
3	Threshold cost of section 179 property before reduction in limitation (see instructions).	3	\$800,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	250,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.	7	0.
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	0.
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	0.
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs.).	11	0.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	0.
13	Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12.	13	0.

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

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

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2008.	17	31,704.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.		

Section B – Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

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

Section C – Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

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

Summary (See instructions.)

21	Listed property. Enter amount from line 28.	21	5,788.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions.	22	37,492.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIZ0812 06/12/08

Form 4562 (2008)

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									24b If 'Yes,' is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions).....								25			
26 Property used more than 50% in a qualified business use:											
Ford Van	12/01/95	100.00	31,140.	31,140.	5.00	200DB/HY	1,775.				
Lincoln Sedan	03/01/01	100.00	42,870.	42,870.	5.00	200DB/HY	1,775.				
Lexis R350	11/18/08	100.00	44,756.	44,756.	5.00	200DB/MQ	2,238.	0.			
27 Property used 50% or less in a qualified business use:											
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.....								28	5,788.		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.....								29	0.		

Section B – Information on Use of Vehicles

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

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles)	5,923	5,800	1,229			
31 Total commuting miles driven during the year	0	0	0			
32 Total other personal (noncommuting) miles driven	0	0	0			
33 Total miles driven during the year. Add lines 30 through 32	5,923	5,800	1,229			
	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?		X		X		X
35 Was the vehicle used primarily by a more than 5% owner or related person?	X		X		X	
36 Is another vehicle available for personal use?	X		X		X	

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

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

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

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

Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year	
42 Amortization of costs that begins during your 2008 tax year (see instructions):						
43 Amortization of costs that began before your 2008 tax year					43	0.
44 Total. Add amounts in column (f). See the instructions for where to report					44	0.

Form **8801**

(Rev. February 2009)

Department of the Treasury
Internal Revenue Service

(99)

**Credit for Prior Year Minimum Tax —
Individuals, Estates, and Trusts**

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

OMB No. 1545-1073

2008Attachment
Sequence No. **74**

Name(s) shown on return

Franklin R Lacy, III & Patricia O Lacy

Identifying number

Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2007 Form 6251. Estates and trusts, see instructions.	1	659,131.
2	Enter adjustments and preferences treated as exclusion items (see instructions).	2	36,908.
3	Minimum tax credit net operating loss deduction (see instructions).	3	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$207,500 and you were married filing separately for 2007, see instructions.	4	696,039.
5	Enter: \$66,250 if married filing jointly or qualifying widow(er) for 2007; \$44,350 if single or head of household for 2007; or \$33,125 if married filing separately for 2007. Estates and trusts, enter \$22,500.	5	66,250.
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2007; \$112,500 if single or head of household for 2007; or \$75,000 if married filing separately for 2007. Estates and trusts, enter \$75,000.	6	150,000.
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9.	7	546,039.
8	Multiply line 7 by 25% (.25).	8	136,510.
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 18, see instructions.	9	0.
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions.	10	696,039.
11	<ul style="list-style-type: none"> • If for 2007 you filed Form 2555 or 2555-EZ, see the instructions for the amount to enter. • If for 2007 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 51 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2007), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2007) from the result. Form 1040NR filers, see instructions. 	11	98,036.
12	Minimum tax foreign tax credit on exclusion items (see instructions).	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11.	13	98,036.
14	Enter the amount from your 2007 Form 6251, line 34, or 2007 Form 1041, Schedule I, line 55.	14	93,790.
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-.	15	4,246.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 8801 (2008) (Rev. 2-2009)

Current Year Nonrefundable and Refundable Credits and Carryforward to 2009

16	Enter the amount from your 2007 Form 6251, line 35, or 2007 Form 1041, Schedule I, line 56	16	4,330.
17	Enter the amount from line 15.....	17	4,246.
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	84.
19	2007 credit carryforward. Enter the amount from your 2007 Form 8801, line 28	19	540.
20	Enter your 2007 unallowed qualified electric vehicle credit (see instructions).....	20	
21	Enter as a negative amount any alternative minimum tax for 2007 or any prior year that is attributable to the exercise of incentive stock options and was unpaid as of October 3, 2008 (see instructions).....	21	
22	Combine lines 18 through 21. If zero or less, enter -0-.....	22	624.
23	Enter 50% (.50) of the total interest and penalties you paid before October 3, 2008, on alternative minimum tax attributable to the exercise of incentive stock options for 2007 or any prior year.....	23	
24	Add lines 22 and 23. If zero or less, stop here and see instructions.....	24	624.
25	Enter your 2008 regular income tax liability minus allowable credits (see instructions).....	25	1,061,062.
26	Enter the amount from your 2008 Form 6251, line 34, or 2008 Form 1041, Schedule I, line 54.....	26	1,068,021.
27	Subtract line 26 from line 25. If zero or less, enter -0-.....	27	0.
28	Current year nonrefundable credit. Enter the smaller of line 24 or line 27. Also enter this amount on your 2008 Form 1040, line 54 (check box b); Form 1040NR, line 49 (check box b); or Form 1041, Schedule G, line 2d	28	0.
29	<p>• Estates and trusts: Leave lines 29 and 30 blank and go to line 31.</p> <p>• Individuals: Did you have a minimum tax credit carryforward to 2006 (on your 2005 Form 8801, line 26) or pay any interest or penalties before October 3, 2008, on alternative minimum tax attributable to the exercise of incentive stock options for 2007 or any prior year?</p> <p><input type="checkbox"/> No. Leave lines 29 and 30 blank and go to line 31.</p> <p><input type="checkbox"/> Yes. Complete Part IV of Form 8801 to figure the amount to enter.....</p>	29	
30	Is line 29 more than line 28?		
	<p><input checked="" type="checkbox"/> No. Leave line 30 blank and go to line 31.</p> <p><input type="checkbox"/> Yes. Subtract line 28 from line 29. This is your current year refundable credit. Enter the result here and on your 2008 Form 1040, line 68 (check box c), or Form 1040NR, line 68</p>	30	
31	Credit carryforward to 2009. Subtract the larger of line 28 or line 29 from line 24. Keep a record of this amount because you may use it in future years.....	31	624.

Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2007 Qualified Dividends and Capital Gain Tax Worksheet, the 2007 Schedule D Tax Worksheet, or Part V of the 2007 Schedule D (Form 1041), see the instructions before completing this part.

32	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2007, enter the amount from line 3 of the worksheet in the instructions.	32	696,039.
Caution. If for 2007 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see instructions before completing lines 33, 34, and 35.			
33	Enter the amount from line 6 of your 2007 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2007 Schedule D Tax Worksheet, or the amount from line 22 of the 2007 Schedule D (Form 1041), whichever applies.*	33	829,881.
If you figured your 2007 tax using the 2007 Qualified Dividends and Capital Gain Tax Worksheet, skip line 34 and enter the amount from line 33 on line 35. Otherwise, go to line 34.			
34	Enter the amount from line 19 of your 2007 Schedule D (Form 1040), or line 14b, column (2), of the 2007 Schedule D (Form 1041).	34	
35	Add lines 33 and 34, and enter the smaller of that result or the amount from line 10 of your 2007 Schedule D Tax Worksheet.	35	829,881.
36	Enter the smaller of line 32 or line 35.	36	696,039.
37	Subtract line 36 from line 32.	37	0.
38	If line 37 is \$175,000 or less (\$87,500 or less if married filing separately for 2007), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2007) from the result. Form 1040NR filers, see instructions.	38	0.
39	Enter: • \$63,700 if married filing jointly or qualifying widow(er) for 2007, • \$31,850 if single or married filing separately for 2007, • \$42,650 if head of household for 2007, or • \$2,150 for an estate or trust Form 1040NR filers, see instructions.	39	63,700.
40	Enter the amount from line 7 of your 2007 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2007 Schedule D Tax Worksheet, or the amount from line 23 of the 2007 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2007 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions.	40	0.
41	Subtract line 40 from line 39. If zero or less, enter -0-.	41	63,700.
42	Enter the smaller of line 32 or line 33.	42	696,039.
43	Enter the smaller of line 41 or line 42.	43	63,700.
44	Multiply line 43 by 5% (.05).	44	3,185.
45	Subtract line 43 from line 42.	45	632,339.
46	Multiply line 45 by 15% (.15).	46	94,851.
If line 34 is zero or blank, skip lines 47 and 48 and go to line 49. Otherwise, go to line 47.			
47	Subtract line 42 from line 36.	47	
48	Multiply line 47 by 25% (.25).	48	
49	Add lines 38, 44, 46, and 48.	49	98,036.
50	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2007), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2007) from the result. Form 1040NR filers, see instructions.	50	191,391.
51	Enter the smaller of line 49 or line 50 here and on line 11. If you filed Form 2555 or 2555-EZ for 2007, do not enter this amount on line 11. Instead, enter it on line 4 of the worksheet in the instructions.	51	98,036.

* The 2007 Qualified Dividends and Capital Gain Tax Worksheet is in the 2007 Instructions for Form 1040. The 2007 Schedule D Tax Worksheet is in the 2007 Instructions for Schedule D (Form 1040) (2007 Instructions for Form 1041).

Tentative Refundable Credit

52	Enter the amount from line 22.....	52
53	Enter the total of lines 18 and 20 from your 2006 Form 8801. If zero or less, enter -0-	53
54	Enter the total of lines 18 and 20 from your 2007 Form 8801. If zero or less, enter -0-	54
55	Enter the total of lines 18 and 20 from your 2008 Form 8801. If zero or less, enter -0-	55
56	Add lines 53 through 55.....	56
57	Long-term unused minimum tax credit. Subtract line 56 from line 52 (If zero or less, stop; enter -0- here and on line 61 and go to line 62)	57
58	Multiply line 57 by 50% (.50)	58
59	Enter the amount from your 2007 Form 8801, line 55	59
60	Enter the larger of line 58 or line 59	60
61	Enter the smaller of line 57 or line 60	61
62	Enter the amount from line 23	62
63	Add lines 61 and 62. Enter the result here and on line 29	63

Form 8801 (2008) (Rev. 2-2009)

Election Statement

Election out of Qualified Economic Stimulus Property

Election Out of Qualified Economic Stimulus Property

Attach to your income tax return

Taxpayer hereby elects under IRC Section 168(k)(2)(D)(iii) out of having Qualified Economic Stimulus property for the following asset classes placed in service during the tax year ending:

12/31/2008

ALL ELIGIBLE CLASSES OF PROPERTY

Election Statement

Election out of Qualified Cellulosic Biomass Ethanol Plant Property

Election Out of Cellulosic Biomass Ethanol Plant Property

Attach to your income tax return

Taxpayer hereby elects under IRC Section 168(l)(4)(D) out of having Qualified Cellulosic Biomass Ethanol Plant property for the following asset classes placed in service during the tax year ending:

12/31/2008

ALL ELIGIBLE CLASSES OF PROPERTY

Election Statement

Election out of Qualified Disaster Assistance Property

Election Out of Qualified Disaster Assistance Property

Attach to your income tax return

Taxpayer hereby elects under IRC Section 168(n)(2)(B)(v) out of having Qualified Disaster Assistance property for the following asset classes placed in service during the tax year ending:

12/31/2008

ALL ELIGIBLE CLASSES OF PROPERTY

Election Statement

Election out of Qualified Gulf Opportunity Zone Property

Election Out of Qualified Gulf Opportunity Zone Property

Attach to your income tax return

Taxpayer hereby elects under IRC Section 1400N(d)(2)(B)(iv) out of having Qualified Gulf Opportunity Zone property for the following asset classes placed in service during the tax year ending:

12/31/2008

ALL ELIGIBLE CLASSES OF PROPERTY

Election Statement

Election out of Qualified Kansas Disaster Zone Property

Election Out of Qualified Kansas Disaster Zone Property

Attach to your income tax return

Taxpayer hereby elects under IRC Section 1400N(d)(2)(B)(iv) out of having Qualified Kansas Disaster Zone property for the following asset classes placed in service during the tax year ending:

12/31/2008

ALL ELIGIBLE CLASSES OF PROPERTY

PROOF OF SERVICE

I, Richard Aarons, am over 18 years of age and have no interest in this case. I hereby certify under penalty of perjury under the laws of the State of Washington that on this day I caused to be served in the manner indicated a true and accurate copy of

APPELLANT FRANKLIN R. LACY, IN PRO SE, REPLY TO RESPONDENTS RICHARD
RASMUSSEN'S, ET. AL. ANSWER TO PETITION FOR REVIEW

via Federal Express and sent in same or served in person to Washington State Supreme Court
located at 415 12th STR. W., Olympia, WA 98504 AND sent by Federal Express to

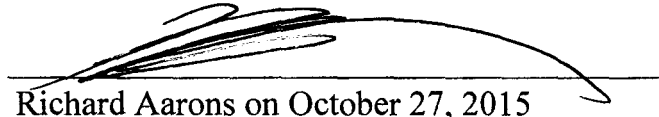
Kathleen M. Thompson (for Landmann)
Gardner Trabolsi & Associates P LLC
2200 6th Ave., Suite 600
Seattle, WA 98121
kthompson@gandtlawfirm.com

Donald K. McLean
Bauer, Moynihan & Johnson, LLP
2101 Fourth Avenue, 24th floor
Seattle, Washington 98121-2310
Telephone: 206-443-3400, fax 206-443-9076

Charles A. Willmes
Merrick, Hofstedt, & Lindsey, P.S.
3101 Western Ave., Suite 200
Seattle, WA 98121
cwillmes@mhlseattle.com

Elaine Edralin Pascua
Law Offices of William J. O'Brien
800 Fifth Avenue, Suite 3810
Seattle, WA 98104
elaine.edralin.pascua@zurichna.com

October 27, 2015



Richard Aarons on October 27, 2015

P. O. Box 831
Friday Harbor, WA 98251
503-895-1451

Attorney in California with authority.

FRANKLIN R. LACY
LACY, FRANKLIN R.
297 LONESOME COVE RD.
FRIDAY HARBOR, WA 98250
Telephone No: 360-378-6918

Attorney for: Plaintiff

Insert name of Court, and Judicial District and Branch Court:

In The Superior Court Of The County Of San Juan;

Plaintiff: FRANKLIN R. LACY

Defendant: RICHARD RASMUSSEN; ET AL

**PROOF OF SERVICE
SUMMONS**

Hearing Date

Hi Mr Lacy,
An original signed
proof was mailed to
the Courthouse.

This is a copy for
your records. (only)

Thank You

(415) 543-9977 • (650) 697-9431

ber:
5171-7

Exhibit "K"
1 of 2

1. At the time of service I was at least 18 years of age and not a party to this action.

2. I served copies of the SUMMONS; COMPLAINT

3. a. Party served:

b. Person served:

LANDMANN WIRE PRODUCTS

JOHNNY CHAN - AGENT FOR SERVICE (Asian, Male, 60 Years Old, Brown Hair, Brown Eyes, 5 Feet 5 Inches, 130 Pounds)

4. Address where the party was served:

1818 GILBRETH RD., SUITE 148
BURLINGAME, CA 94010

5. I served the party:

a. by personal service, I personally delivered the documents listed in item 2 to the party or person authorized to receive service of process for the party (1) on: Thu., Jan. 26, 2012 (2) at: 8:55AM

7. Person Who Served Papers:

a. LUIZ A. PIMENTEL

Recoverable Cost Per CCP 1033.5(a)(4)(B)

d. The Fee for Service was:

e. I am: (3) registered California process server

(i) Employee

(ii) Registration No.: 2012-000982

(iii) County: San Francisco

(iv) Expiration Date: Thu, Jul. 10, 2014



1641 Bayshore Hwy.
Burlingame, CA 94010-1602

Toll Free (800) 388-9243
FAX (800) 388-9240
general@AALegalService.com

8. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date: Fri, Jan. 27, 2012

Exh 'U' p2

Attorney or Party without Attorney: FRANKLIN R. LACY LACY, FRANKLIN R. 297 LONESOME COVE RD. FRIDAY HARBOR, WA 98250 Telephone No: 360-378-6918			For Court Use Only "K" 2012	
Attorney for: Plaintiff			Ref. No. or File No.:	
Insert name of Court, and Judicial District and Branch Court: In The Superior Court Of The County Of San Juan, State Of Washington				
Plaintiff: FRANKLIN R. LACY Defendant: RICHARD RASMUSSEN; ET AL				
PROOF OF SERVICE SUMMONS		Hearing Date:	Time:	Case Number: 10-2-05171-7

1. At the time of service I was at least 18 years of age and not a party to this action.
2. I served copies of the SUMMONS; COMPLAINT
3. a. Party served: LANDMANN WIRE PRODUCTS
b. Person served: JOHNNY CHAN - AGENT FOR SERVICE (Asian, Male, 60 Years Old, Brown Hair, Brown Eyes, 5 Feet 5 Inches, 130 Pounds)
4. Address where the party was served: 1818 GILBRETH RD., SUITE 148.
BURLINGAME, CA 94010
5. I served the party:
 - a. by personal service. I personally delivered the documents listed in item 2 to the party or person authorized to receive service of process for the party (1) on: Thu., Jan. 26, 2012 (2) at: 8:55AM

7. Person Who Served Papers:
a. LUIZ A. PIMENTEL



1541 Bayshore Hwy.
Burlingame, CA 94010-1602
Toll Free (855) 388-9243
FAX (352) 388-9240
general@AALegalService.com

- Recoverable Cost Per CCP 1033.5(a)(4)(B)
- d. The Fee for Service was:
 - e. I am: (3) registered California process server
 - (i) Employee
 - (ii) Registration No.: 2012-000982
 - (iii) County: San Francisco
 - (iv) Expiration Date: Thu, Jul. 10, 2014

8. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date: Fri, Jan. 27, 2012

Exh U p3

PQS-010

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, State Bar number, and address) Franklin R. Lacy 297 Lonesome Cove Rd Friday Harbor, WA 98250 TELEPHONE NO.: _____ FAX NO. (Optional): _____ E-MAIL ADDRESS (Optional): _____ ATTORNEY FOR (Name): In Pro Se		FOR COURT USE ONLY <i>page 1 of 4</i>
STREET ADDRESS: MAILING ADDRESS: CITY AND ZIP CODE: BRANCH NAME:		
PLAINTIFF/PETITIONER: FRANKLIN R. LACY DEFENDANT/RESPONDENT: RICHARD RASMUSSEN, et al.		CASE NUMBER: 10-2-05171-7
PROOF OF SERVICE OF SUMMONS		Ref. No. or File No. Lacy v. Rasmussen

(Separate proof of service is required for each party served.)

1. At the time of service I was at least 18 years of age and not a party to this action.

2. I served copies of:

- a. ☒ summons
- b. ☒ complaint
- c. ☐ Alternative Dispute Resolution (ADR) package
- d. ☐ Civil Case Cover Sheet (served in complex cases only)
- e. ☐ cross-complaint
- f. ☐ other (specify documents):

3. a. Party served (specify name of party as shown on documents served):

WEISNER INC.

b. ☒ Person (other than the party in Item 3a) served on behalf of an entity or as an authorized agent (and not a person under Item 5b on whom substituted service was made) (specify name and relationship to the party named in Item 3a):

IVOR J SILVER - Agent for Service of Process

4. Address where the party was served: **77 Moraga Way, Ste. F**

Orinda, CA 94563

5. I served the party (check proper box)

a. ☒ by personal service. I personally delivered the documents listed in Item 2 to the party or person authorized to receive service of process for the party (1) on (date): **01/26/2012** (2) at (time): **09:26 am**

b. ☐ by substituted service. On (date): at (time): I left the documents listed in Item 2 with or in the presence of (name and title or relationship to person indicated in Item 3b):

- (1) ☐ (business) a person at least 18 years of age apparently in charge at the office or usual place of business of the person to be served. I informed him or her of the general nature of the papers.
- (2) ☐ (home) a competent member of the household (at least 18 years of age) at the dwelling house or usual place of abode of the party. I informed him or her of the general nature of the papers.
- (3) ☐ (physical address unknown) a person at least 18 years of age apparently in charge at the usual mailing address of the person to be served, other than a United States Postal Service post office box. I informed him or her of the general nature of the papers.
- (4) ☐ I thereafter mailed (by first-class, postage prepaid) copies of the documents to the person to be served at the place where the copies were left (Code Civ. Proc., §415.20). I mailed the documents on (date): from (city): or ☐ a declaration of mailing is attached.
- (5) ☐ I attach a declaration of diligence stating actions taken first to attempt personal service.

- c. ☐ by mail and acknowledgment of receipt of service. I mailed the documents listed in item 2 to the party, to the address shown in item 4, by first-class mail, postage prepaid, 2 of 4
- (1) on (date): (2) from (city):
- (3) ☐ with two copies of the Notice and Acknowledgment of Receipt and a postage-paid return envelope addressed to me. (Attach completed Notice and Acknowledgment of Receipt.) (Code Civ. Proc., § 415.30.)
- (4) ☐ to an address outside California with return receipt requested. (Code Civ. Proc., § 415.40.)
- d. ☐ by other means (specify means of service and authorizing code section):

☐ Additional page describing service is attached.

6. The "Notice to the Person Served" (on the summons) was completed as follows:

- a. ☐ as an individual defendant.
- b. ☐ as the person sued under the fictitious name of (specify):
- c. ☐ as occupant.
- d. ☒ On behalf of (specify): **WEISNER INC.**
under the following Code of Civil Procedure section:

- | | |
|---|---|
| <input checked="" type="checkbox"/> 416.10 (corporation) | <input type="checkbox"/> 415.95 (business organization, form unknown) |
| <input type="checkbox"/> 416.20 (defunct corporation) | <input type="checkbox"/> 416.60 (minor) |
| <input type="checkbox"/> 416.30 (joint stock company/association) | <input type="checkbox"/> 416.70 (ward or conservatee) |
| <input type="checkbox"/> 416.40 (association or partnership) | <input type="checkbox"/> 416.90 (authorized person) |
| <input type="checkbox"/> 416.50 (public entity) | <input type="checkbox"/> 415.46 (occupant) |
| | <input type="checkbox"/> other: |

7. Person who served papers

- a. Name: **Scott Divebiss - INTERCEPTOR Legal Support Service, Inc.**
- b. Address: **55 Santa Clara Avenue., Suite 120 Oakland, CA 94610**
- c. Telephone number: **(510) 419-3940**
- d. The fee for service was: **\$ 75.00**
- e. I am:

- (1) ☐ not a registered California process server.
- (2) ☐ exempt from registration under Business and Professions Code section 22350(b).
- (3) ☒ registered California process server:
- (i) ☐ owner ☒ employee ☐ independent contractor.
- (ii) Registration No.: **855**
- (iii) County: **Alameda**

8. ☒ I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

or

9. ☐ I am a California sheriff or marshal and I certify that the foregoing is true and correct.

Date: **01/30/2012**

INTERCEPTOR Legal Support Service, Inc.
55 Santa Clara Avenue., Suite 120
Oakland, CA 94610
(510) 419-3940

Scott Divebiss

(NAME OF PERSON WHO SERVED PAPERS/SHERIFF OR MARSHAL)

Scott Divebiss
(SIGNATURE)

Exh 'U' p5
"M"
3 of 4

Franklin R. Lacy 297 Lonesome Cove Road Friday Harbor, WA 98250 TELEPHONE NO.: FAX NO. (Optional): E-MAIL ADDRESS (Optional): ATTORNEY FOR (Name): In Pro Se		
STREET ADDRESS: MAILING ADDRESS: CITY AND ZIP CODE: BRANCH NAME:		
PLAINTIFF/PETITIONER: FRANKLIN R. LACY DEFENDANT/RESPONDENT: RICHARD RASMUSSEN, et al.	CASE NUMBER: 10-2-05171-7	
PROOF OF SERVICE OF SUMMONS		Ref. No. or File No.: Lacy v. Rasmussen

(Separate proof of service is required for each party served.)

1. At the time of service I was at least 18 years of age and not a party to this action.
2. I served copies of:
 - a. ☒ summons
 - b. ☒ complaint
 - c. ☐ Alternative Dispute Resolution (ADR) package
 - d. ☐ Civil Case Cover Sheet (served in complex cases only)
 - e. ☐ cross-complaint
 - f. ☐ other (specify documents):
3. a. Party served (specify name of party as shown on documents served):
WEISNER STEEL PRODUCTS, INC.

b. ☒ Person (other than the party in Item 3a) served on behalf of an entity or as an authorized agent (and not a person under Item 5b on whom substituted service was made) (specify name and relationship to the party named in Item 3a):
IVOR SILVER - Agent for Service of Process
4. Address where the party was served: **77 Moraga Way, Ste. F
Orinda, CA 94563**
5. I served the party (check proper box)
 - a. ☒ by personal service. I personally delivered the documents listed in Item 2 to the party or person authorized to receive service of process for the party (1) on (date): **01/26/2012** (2) at (time): **09:26 am**
 - b. ☐ by substituted service. On (date): at (time): I left the documents listed in Item 2 with or in the presence of (name and title or relationship to person indicated in Item 3b):
 - (1) ☐ (business) a person at least 18 years of age apparently in charge at the office or usual place of business of the person to be served. I informed him or her of the general nature of the papers.
 - (2) ☐ (home) a competent member of the household (at least 18 years of age) at the dwelling house or usual place of abode of the party. I informed him or her of the general nature of the papers.
 - (3) ☐ (physical address unknown) a person at least 18 years of age apparently in charge at the usual mailing address of the person to be served, other than a United States Postal Service post office box. I informed him or her of the general nature of the papers.
 - (4) ☐ I thereafter mailed (by first-class, postage prepaid) copies of the documents to the person to be served at the place where the copies were left (Code Civ. Proc., §415.20). I mailed the documents on (date): from (city): or ☐ a declaration of mailing is attached.
 - (5) ☐ I attach a declaration of diligence stating actions taken first to attempt personal service.

ex 40 p 1

FRANKLIN R. LACY

DEFENDANT: RICHARD RASMUSSEN, et al.

CASE NUMBER: 'M'

10-2-05171-7

40 + 4

- ☐ by mail and acknowledgment of receipt of service. I mailed the documents listed in Item 2 to the party, to the address shown in Item 4, by first-class mail, postage prepaid.
- (1) on (date): (2) from (city):
- (3) ☐ with two copies of the Notice and Acknowledgment of Receipt and a postage-paid return envelope addressed to me. (Attach completed Notice and Acknowledgment of Receipt.) (Code Civ. Proc., § 415.30.)
- (4) ☐ to an address outside California with return receipt requested. (Code Civ. Proc., § 415.40.)
- d. ☐ by other means (specify means of service and authorizing code section):

☐ Additional page describing service is attached.

6. The "Notice to the Person Served" (on the summons) was completed as follows:

- a. ☐ as an individual defendant.
- b. ☐ as the person sued under the fictitious name of (specify):
- c. ☐ as occupant.
- d. ☒ On behalf of (specify): **WEISNER STEEL PRODUCTS, INC.**

under the following Code of Civil Procedure section:

- | | |
|---|---|
| <input checked="" type="checkbox"/> 416.10 (corporation) | <input type="checkbox"/> 415.95 (business organization, form unknown) |
| <input type="checkbox"/> 416.20 (defunct corporation) | <input type="checkbox"/> 416.60 (minor) |
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| <input type="checkbox"/> 416.50 (public entity) | <input type="checkbox"/> 415.46 (occupant) |
| | <input type="checkbox"/> other: |

7. Person who served papers

- a. Name: **Scott Divebiss - INTERCEPTOR Legal Support Service, Inc.**
- b. Address: **55 Santa Clara Avenue., Suite 120 Oakland, CA 94610**
- c. Telephone number: **(510) 419-3940**
- d. The fee for service was: **\$ 75.00**
- e. I am:

- (1) ☐ not a registered California process server.
- (2) ☐ exempt from registration under Business and Professions Code section 22350(b).
- (3) ☒ registered California process server:
- (i) ☐ owner ☒ employee ☐ independent contractor.
- (ii) Registration No.: **855**
- (iii) County: **Alameda**

8. ☒ I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

or

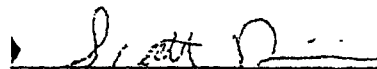
9. ☐ I am a California sheriff or marshal and certify that the foregoing is true and correct.

Date: 01/30/2012

INTERCEPTOR Legal Support Service, Inc.
55 Santa Clara Avenue., Suite 120
Oakland, CA 94610
(510) 419-3940

Scott Divebiss

(NAME OF PERSON WHO SERVED PAPERS/SHERIFF OR MARSHAL)


(SIGNATURE)

1 Q. Sorry. I will have you turn to Exhibit 3.

2 A. All right. I am there.

3 Q. Exhibit 3 has a series of invoices that you have
4 produced to me during discovery.

5 A. Uh-huh.

6 Q. Did you bring the original of these invoices with you?

7 A. No, I didn't.

8 Q. Do you have the originals of those invoices?

9 A. I -- I have what you guys sent me of these invoices.
10 So it's usually a white copy, which is a copy.

11 Q. Again, do you have the original that was sent to you?

12 A. I don't know what you mean by that question. The
13 original that was sent to me? I -- I -- I have what was sent to
14 me. Whether it was original or not, I don't know.

15 Q. At some point in time, I'd like you to produce those
16 for me, but we can take care of that later.

17 So after 1996, I just want to make sure it's clear on
18 the record, you never read any of the terms and conditions on
19 the back of any of the invoices that were sent to you?

20 A. I have never read since the first one, no, because I
21 wasn't informed of any change of contract.

22 Q. Getting back to my question. Strike that.

23 Mr. Lacy, I am handing you a shackle that has been
24 given to me by the same person who gave me the shackle that
25 the shackles were received?

Deposition of Franklin R. Lacy

1 A. This one has some dents in it, but other than that
 2 it's quite similar. It has some chips and cuts in it. A
 3 little there. Yes, I saw it, and I didn't see any
 4 "China" on the object that was involved here.

5 Q. You call yourself a sophisticated businessperson?

6 A. Yes.

7 Q. Are you sure that every single manufactured good has
 8 to have a country of origin stamped on it?

9 A. No, I am not aware of that.

10 Q. Would it surprise you if that was the case?

11 A. Yes, it would. It is that a recent law or is that
 12 going back to 1996?

13 Q. It is going back to 1996.

14 A. We would hope, but I don't remember seeing anything with
 15 "China" on it. No, in fact, I saw "Japan" on the recent one
 16 that came in. That was not stamped. It was a higher grade
 17 a piece of tape with "Japan" on it, that's all. With "Made
 18 in Japan" on it.

19 Q. The shackles that you have - do you have any shackles
 20 still in existence?

21 A. Yes, I do.

22 Q. Do those have any marks on them where they were
 23 secured?

24 A. I don't see any.

25 Q. I am going to ask that I have a piece of tape for

1 [REDACTED] get those shackles. [REDACTED] will come up with [REDACTED] [REDACTED]
2 that.

3 A. I will. I don't [REDACTED] [REDACTED] on it, but I
4 [REDACTED] be wrong. I [REDACTED] [REDACTED]. If it looks in good
5 condition, I didn't -- it didn't occur to me that you were
6 sending them from China. It never even occurred to me, but
7 will look at them.

8 Q. How many [REDACTED] do you have?

9 A. I don't know. [REDACTED] [REDACTED] of them on --
10 [REDACTED] last summer. I have to order some few ones in.

11 Q. Well, that's [REDACTED] [REDACTED]. How many? Do you have
12 [REDACTED] Do you have [REDACTED]

13 A. I have [REDACTED] [REDACTED] know how many more. I
14 don't keep track of that, [REDACTED] know that I have to [REDACTED]
15 [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]
16 [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]
17 [REDACTED] supposed to trust them, and I should [REDACTED]
18 what the country of origin was. It was supposed to be from
19 England.

20 (Exhibit 10 marked for
21 identification.)

22 A. On those most recent ones, anyway, it was after he
23 [REDACTED] had all come from China, so I don't have any choice in
24 an emergency situation [REDACTED] that one float in place, and to
25 [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]

1 [REDACTED] to look at this?

2 Q. Yes. It's yours. These are copies of your tax
3 returns that you have provided me, and I'd like to [REDACTED]
4 and ask you some questions on them.

5 A. Okay. Go ahead.

6 Q. It starts off on 2000. Is there a profit or loss from,
7 business [REDACTED] in there?

8 A. Is this the top one?

9 Q. 2000, yes. You can take the clip off if you want.

10 A. I can't see the date.

11 Q. You can take the clip all the way off if you want.

12 A. Well, if I do that, they will start going all over the
13 place. Okay. You're looking at the business one?

14 Q. Correct.

15 A. Yeah.

16 Q. What was your business in 2000 consist of?

17 A. On this, as I explained to the IRS when I was audited
18 onsite [REDACTED] last year, in June, some last last year, that the
19 income is reflected [REDACTED]

20 [REDACTED] It reflects my other [REDACTED] of [REDACTED]

21 So you have equipment, rental, and that is item 20A,
22 and [REDACTED] section that is 24, 43B. [REDACTED] making any

23 [REDACTED] [REDACTED], and I was embarrassed, and I told him that, and

24 he said it's okay as long as [REDACTED] figure at the bottom,

25 reflects your losses.

Copy sent Federal Express to The Honorable Richard J. Johnson, Clerk, Court of Appeals, Div. 1, One Union Square, 600 University Street, Seattle, WA 98101-4170 In addition to being served by Federal Express on the Trial Court Clerk at 350 Court Street, #7, Friday Harbor, WA 98250 and Defendants.

Defendant-Respondent Attorneys: Kathleen M. Thompson (for Landmann)
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Seattle, WA 98104
Elaine.edralin.pascua@zurichna.com

PROOF OF SERVICE

I, **Doug Nettles**, am over 18 years of age and have no interest in this case. I hereby certify under penalty of perjury under the laws of the State of Washington that on this day I caused to be served in the manner indicated a true and accurate copy of

**APPELANT FRANKLIN R. LACY'S MOTION FOR RECONSIDERATION COURT OF APPEALS
COURT'S ORDER DENYING MOTION TO MODIFY**

via Federal Express and email and sent in same or served in person to SUPERIOR COURT OF WASHINGTON IN AND FOR SAN JUAN COUNTY, located at COURT HOUSE, 350 COURT STREET, #7, Friday Harbor, WA 98250 AND sent by FAX and Federal Express to The Honorable Richard J. Johnson, Clerk, Court of Appeals, Div.1, One Union Square, 600 University Street, Seattle, WA 98101-4170

Kathleen M. Thompson (for Landmann)
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Seattle, WA 98121-2320

Elaine Edralin Pascua
Law Offices of William J. O'Brien
800 fifth Ave., Suite 3810
Seattle, WA 98104

August 13, 2015

A handwritten signature in black ink, appearing to read 'Doug Nettles', is written over a horizontal line.

Doug Nettles on August 13, 2015

58 North Collier Blvd., Suite 2002
Marco Island, Florida 34145
239-784-4396



Office of the Government of the Czech Republic
Department of Advisors to the Prime Minister

Prague, December 31, 2002

Dear Mr. Lacy:

Let me thank you on behalf of the Prime Minister of the Czech Republic J.E. Mr. Vladimír Špidla for your interest in the stabilization of Central and Eastern Europe and the relations of the Czech Republic with Russian Federation as you note in your letter of August 30, 2002.

I would like to assure you that the Czech Government gives increased attention to the political development in the Russian Federation as well as in the other states of the former Soviet Union. This applies both to the period when we have become a member of NATO and will be valid in the period when we will join the European Union in accordance with the outcome of the EU summit in Copenhagen on December 13, 2002.

We greatly appreciate every initiative, be it at the level of the government or an individual, who have contributed considerably to the change of the political landscape in the world. We are aware of the fact that an important place belongs especially to the United States, but not only to the government, but also to its citizens like you, who have so significantly engaged themselves. To all of them goes our thanks.

In this context I would like to use my personal letter to wish you, as well as to all Americans, all the best in the coming year 2003 much success, and personal happiness.

Sincerely,

Jarmila Škvrnová
Director, Chief Advisor to the Prime Minister of the Czech Republic

Mr. Franklin R. Lacy