


HLRG1

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7 Of Attorneys for Plaintiff
8 Pacific States Marine Fisheries Commission

FILED
SAN MATEO COUNTY
FEB 10 2010
Clerk of the Superior Court
By  DEPUTY CLERK

9 SUPERIOR COURT OF THE STATE OF CALIFORNIA
10 FOR THE COUNTY OF SAN MATEO

11 **DN 491958**

12 PACIFIC STATES MARINE FISHERIES
13 COMMISSION,

14 Plaintiff,

15 vs.

16 THREE CAPTAINS' SEA PRODUCTS,
17 INC., a California corporation,

18 Defendant.

Case No.

BY FAX

COMPLAINT FOR:

- 1) MONEY HAD AND RECEIVED;
- 2) UNJUST ENRICHMENT; AND
- 3) CONVERSION

JURY TRIAL DEMANDED

19 Upon information and belief, Plaintiff Pacific States Marine Fisheries
20 Commission alleges as follows:

21 **PARTIES**

22 Plaintiff is a commission comprised of representatives appointed by each of the
23 five states of Oregon, Washington, California, Idaho, and Alaska. Plaintiff Commission
24 was formed by an interstate compact which the United States Congress approved in
25 accordance with Article I, Section 10 of the United States Constitution and which has
26 been adopted by statute in each of the five compacting states: Oregon (ORS 507.040);
27 Washington (RCW 77.75.030); California (Cal Fish & Game Code § 14001); Idaho
28 (Idaho Code § 36-2002); and Alaska (Alaska Stat § 16.45.010).

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1.

Defendant Three Captains' Sea Products, Inc. ("Three Captains") is a California corporation with a principal place of business at 454 Monticeto Avenue, El Granada, California 94018.

GENERAL ALLEGATIONS

2.

In 2008, the Sacramento River fall Chinook salmon run collapsed, affecting commercial fishermen, commercial charter boat operators, Sacramento River in-river guides, fish processors and other salmon-related businesses in California, Oregon and Washington.

3.

Under section 312(a) of the Magnuson-Stevens Fishery Conservation and Management Act, the U.S. Commerce Secretary, in his discretion or upon the request of a Governor, may declare a commercial fishery failure due to a fishery resource disaster. The Secretary may then authorize funds to remedy the disaster.

4.

In April 2008, based on the collapse of the Sacramento River fall Chinook salmon run, the Governors of California, Oregon and Washington requested that the Secretary declare a commercial fishery failure. On May 1, 2008, Commerce Secretary Carlos M. Gutierrez declared a commercial fishery failure for the West Coast salmon fishery due to historically low salmon returns.

5.

In response to the disaster, in July 2008, Congress appropriated \$170 million of disaster relief funds to be disbursed to the commercial fishing communities in California, Oregon and Washington. The funds were allocated under Section 12034 of the 2008 Farm Bill.

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6.

Congress transferred the appropriation funds to the Secretary of Commerce, who transferred them to the National Oceanic and Atmospheric Administration (NOAA) for distribution. Plaintiff, in consultation with representatives of the West Coast governors, developed and submitted a grant proposal to NOAA for the funds. NOAA approved the grant and distributed the money to plaintiff in two installments. NOAA released the first installment of \$100,000,000 in disaster relief funds on September 17, 2008. NOAA released the second installment of \$70,000,000 in disaster relief funds on November 25, 2008.

7.

Plaintiff was responsible for distributing the appropriated disaster relief funds pursuant to the 2008 Ocean Salmon Season Closure Federal Disaster Relief Fund Program (the "2008 Program"). Under the 2008 Program, California Ocean Chinook Salmon-Related Businesses other than processors, wholesalers and dealers were eligible for relief funds if (a) the business purchased a 2007 business license; (b) twenty percent (20%) or more of the business was documented as salmon-related; (c) the business' best year of salmon-related business in the years 2002 through 2007 was substantiated by the business' tax returns and Schedule C and (d) the business provided plaintiff with a copy of its 2008 Profit and Loss Statement.

8.

Eligible California Ocean Chinook Salmon-Related Businesses were entitled to disaster relief funds equal to their best year (between 2002 and 2007) of gross receipts or sales income that was salmon-related. However, the payment could not exceed the State of California cap of \$225,000 of disaster relief funds per business license.

9.

In November 2008, Three Captains completed an application for disaster relief funds under its California Business License Number 04609 (the "Original

1 Application"). A true and correct copy of the Original Application is attached hereto as
2 Exhibit A and incorporated herein by this reference. The Original Application listed the
3 disaster relief fund eligibility requirements set forth in paragraphs 7 and 8 above. Three
4 Captains' Original Application was temporarily approved for \$73,892.15 in disaster
5 relief funds; however, the payment was put on hold because the application was missing
6 some required tax information.

7 **10.**

8 In December 2008, plaintiff received another application under California
9 Business License Number 04609 for disaster relief funds (the "Second Application"). A
10 true and correct copy of the Second Application is attached hereto as Exhibit B and
11 incorporated herein by this reference. Three Captains had included the tax information
12 that was missing from the Original Application in its Second Application. Plaintiff
13 inadvertently opened a new file for Three Captains based on the Second Application.

14 **11.**

15 The Second Application was approved for \$73,892.15 in disaster relief funds.
16 On January 29, 2009, plaintiff issued check number 114534 in the amount of
17 \$73,892.15 to Three Captains Sea Products. A true and correct copy of plaintiff's check
18 number 114534, endorsed by Three Captains, is attached hereto as Exhibit C and
19 incorporated herein by this reference.

20 **12.**

21 The Original Application was still pending in a folder marked "pending further
22 paperwork." In January 2009, plaintiff contacted Three Captains seeking the additional
23 paperwork missing from the Original Application. In or around early January, Three
24 Captains mailed in the paperwork that was missing from the Original Application.

25 **13.**

26 On January 30, 2009, based on the Original Application, plaintiff issued check
27 number 144707 in the amount of \$73,892.15 to Three Captains Sea Products. A true
28

1 and correct copy of plaintiff's check number 144707, endorsed by Three Captains, is
2 attached hereto as Exhibit D and incorporated herein by this reference. Check No.
3 144707 was a duplicate payment that was issued inadvertently based on Three Captains'
4 two applications for relief funds.

5 **14.**

6 California Ocean Chinook Salmon-Related Businesses who received funds under
7 the 2008 Program were also entitled to receive funds under the 2009 Ocean Salmon
8 Season Closure Federal Disaster Relief Fund Program (the "2009 Program"). The funds
9 distributed under the 2009 Program were automatically generated from the data in
10 plaintiff's accounting system from the 2008 Program. Because two files had been set
11 up for Three Captains in 2008, Three Captains also received a duplicate payment of
12 disaster relief funds under the 2009 Program. The 2009 duplicate payment in the
13 amount of \$46,205.12. As of the date of this Complaint, Three Captains owes plaintiff
14 a total of \$120,097.27 in overpaid disaster relief funds.

15 **15.**

16 Plaintiff and its attorneys sent letters to Three Captains on July 31, 2009;
17 September 30, 2009; November 18, 2009; and December 29, 2009, seeking
18 reimbursement for the aforementioned overpayments. True and correct copies of these
19 demand letters are attached hereto as Exhibit E and incorporated herein by this
20 reference. To date, Three Captains has not reimbursed plaintiff for the overpayments.

21 **FIRST CLAIM FOR RELIEF**

22 **(Money Had and Received)**

23 **16.**

24 Plaintiff realleges paragraphs 1 through **Error! Reference source not found.**

25 **17.**

26 In receiving duplicate payments under both the 2008 and 2009 Programs and
27 then failing to reimburse plaintiff for the overpayment, Three Captains possesses funds
28

1 that in good conscience should be paid to plaintiff.

2 **18.**

3 There is now due and owing from Three Captains to plaintiff an amount of no
4 less than \$120,097.27, the exact amount to be proven at trial.

5 **SECOND CLAIM FOR RELIEF**

6 **(Unjust Enrichment)**

7 **19.**

8 Plaintiff realleges paragraphs 1 through 18.

9 **20.**

10 In receiving duplicate payments under both the 2008 and 2009 Programs and
11 then failing to reimburse plaintiff for the overpayment, Three Captains has been
12 unjustly enriched in an amount no less than \$120,097.27. There is now due and owing
13 from Three Captains to plaintiff an amount no less than \$120,097.27, the exact amount
14 to be proven at trial.

15 **THIRD CLAIM FOR RELIEF**

16 **(Conversion)**

17 **21.**

18 Plaintiff realleges paragraphs 1 through 20.

19 **22.**

20 In receiving duplicate payments under both the 2008 and 2009 Programs and
21 then failing to reimburse plaintiff for the overpayment, Three Captains has intentionally
22 interfered with funds belonging to plaintiff.

23 **23.**

24 Three Captains' intentional interference has deprived plaintiff from using the
25 funds. As a result, plaintiff has been damaged in an amount of no less than
26 \$120,097.27, the exact amount to be proven at trial.

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PRAYER

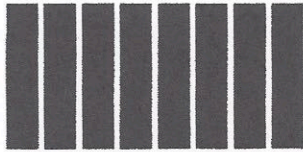
WHEREFORE, plaintiff prays for judgment against Three Captains as follows
on plaintiff's Claims for Relief:

1. Damages in favor of plaintiff in an amount no less than \$120,097.27, the amount to be proven at trial;
2. Prejudgment and post judgment interest;
3. Plaintiff's costs and disbursements incurred herein; and
4. Such other and further relief as this court may deem just, proper and equitable.

DATED: February 9, 2010.

HARRANG LONG GARY RUDNICK P.C.

By: Susan D. Marmaduke
Susan D. Marmaduke, CSBN #81264
Of Attorneys for Plaintiff
Pacific States Marine Fisheries
Commission



EXHIBIT



EXHIBIT

COPY

NOV - 2008

CALIFORNIA

OCEAN CHINOOK SALMON-RELATED BUSINESS APPLICATION
(For Fish Processors, Wholesalers and Dealers)

**2008 OCEAN SALMON SEASON CLOSURE
FEDERAL DISASTER RELIEF PROGRAM**

Criteria for Relief:

1. **MUST** have purchased a 2007 Business License.
2. 20% of the business **MUST** be documented as salmon-related.
3. Best year of salmon-related business in the years 2002-2007, **MUST** be substantiated with copies of Tax Returns and Schedule C.
4. **MUST** provide a 2008 Profit and Loss Statement.

Requirement for Payment:

- Declare **your best** salmon-related business year from the years 2002 – 2007.
- Submit copies of Tax Return and Schedule C for that designated best year.
- Provide a 2008 Profit and Loss Statement.
- Submit a completed and signed W-9, which **MUST** accompany your application.
- Submit the completed and signed application to PSMFC, POSTMARKED no later than December 31, 2008.

Name: Larry Fortado

DBA (doing business as): Three Captains Sea Products Corp

Mailing Address: P.O. Box 1971

City: El Granada State: CA Zip: 94018

Business Phone #: 650 726-3111 Cell Phone #: 650 740-0362

Email Address: _____

I have purchased a 2007 Business License from:

The State (circle one) County of California. Name of City or County the license was purchased in: Sacramento 2007 Business License #: 04669

EXHIBIT A
PAGE 1

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Name (as shown on your income tax return)
Three Captains Sea Products

Business name, if different from above

Check appropriate box: Individual/Sole proprietor Corporation Partnership
 Limited liability company. Enter the tax classification (1=disregarded entity, C=corporation, P=partnership) Exempt
 Other (see instructions) ▶ Davee

Address (number, street, and apt., or suite no.)
#1 Schilston Pier P.O. Box 1971

City, state, and ZIP code
El Granada CA 94018

Requester's name and address (optional)
100-1000

List account number(s) here (optional)

Taxpayer identification number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number

OR

Employer identification number
9412729312

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person: Larry Fortak Date: 10-8-08

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

EXHIBIT A
 PAGE 2

Calculation of 2008 Ocean Salmon Season Closure Federal Disaster Requested Relief:

You will not be allowed to claim another person's salmon-related business history, unless it is included in a valid contract of sale. No two individuals can claim the same salmon-related business history.

Your total payment will be determined by your documented loss on a selected year as calculated below.

1. State your best year of Ocean Chinook Salmon-Related Business from the years 2002-2007: 2004
2. State your gross receipts or sales income that was Salmon Related for the above-stated year: \$ 73,892.15
3. State your gross receipts or sales income that was Salmon Related for 2008: \$ 0
73,892.15
4. State your requested loss attributed to the 2008 Ocean Salmon Season Closure: \$ 73,892.15
OR 50% \$ 36,946.07 1-3-08 AP

Maximum payment (cap) for the State of California is \$225,000 per business license.

50% of documented loss up to the cap will be paid upon receipt of application and required documentation. The remaining amount (unless the cap has been reached) will be paid after all applications have been received and the total amount of business requests for disaster relief has been calculated. The total amount paid cannot exceed the cap.

C-OB-835C.09-79315
California Business

2008 OCEAN SALMON-RELATED BUSINESS

ALL FUNDS RECEIVED ARE TAXABLE - subject to income and self-employment taxes

I certify that this application is true and accurate and that I am eligible for the 2008 Ocean Salmon Season Closure Federal Disaster Relief Program funds:

Signature: Larry Fortada Date: 10-28-08

Print Name: Larry Fortada

DON'T FORGET TO INCLUDE YOUR SIGNED W-9

EXHIBIT A
PAGE 3

**COMMERCIAL WHOLESALF FISH
DEALERS/PROCESSORS
California Federal Salmon Disaster Relief Program**

To qualify for the funds listed below, you must have:

- ✓ One commercial Chinook salmon purchased in California in 2005 or 2006
- ✓ Purchased a 2006 Commercial California Wholesale Fish Dealer's/Processors License
- ✓ Completed W-9 Form (included)
- All funds are taxable
- All completed forms must be sent to: Pacific States Marine Fisheries Commission,
205 SE Spokane Street, Portland, Oregon 97202

DEADLINE TO APPLY - December 31, 2007

Commercial Wholesale Fish Dealer/Processor Name: **THREE CAPTAINS SEA PRODUCTS**
Commercial California Wholesale Fish Dealer/Processor License/Permit Number: **4609**
Address: **PO BOX 1971**
City: **EL GRANADA** State: **CA** Zip: **94018**

Please complete the following:

Telephone #: 650 726-3111 650 740-0362
E-Mail: _____

Based on California Department of Fish and Game records, your award is:

\$147,063.34

This is based upon your 2002-2006 total Chinook salmon poundage compared to the State of California's 2002-2006 total for Chinook salmon poundage. Your total also includes \$500.00 for a license rebate.

- If you have questions regarding the poundage please contact Ms. JoAnn Eres, California Department of Fish and Game at 562-342-7135

If you can substantiate this loss, sign this application verifying that it is accurate and true and understand that you may be subject to a federal audit.

I certify that this application is accurate and true.

Date: 10-16-07

Larry Fortado
Signature

Larry Fortado
(Please print full name).

If you have questions, please contact:

California Salmon Council - 916-933-7050
info@calkingsalmon.org

Port Liaisons:

Bodega Bay Port
San Francisco Port
Half Moon Bay Port
Eureka/Arcata
Fort Bragg
Morro Bay

Robert Carraher
Larry Collins
Yuri Daher
Monica Morris
Yvonne Platt
Barbara Stüchel

707-875-2288
415-279-1894 or 415-585-5711
650-728-3055 or 650-728-5463
707-496-1159 or 707-825-7089
707-937-1711 or 707-964-1593
805-801-2663

EXHIBIT A
PAGE 4

Mailed 10-29-08

Mailed back 12-9-08

CALIFORNIA

OCEAN CHINOOK SALMON-RELATED BUSINESS APPLICATION
 (Other than Processors, Wholesalers and Dealers)

2008 OCEAN SALMON SEASON CLOSURE
 FEDERAL DISASTER RELIEF PROGRAM

PACIFIC STATES MARINE FISHERIES COMMISSION

Criteria for Relief:

1. **MUST** have purchased a 2007 Business License.
2. 20% of the business **MUST** be documented as salmon-related.
3. Best year of salmon-related business in the years 2002-2007, **MUST** be substantiated with copies of Tax Returns and Schedule C.
4. **MUST** provide a 2008 Profit and Loss Statement.

Requirement for Payment:

- Declare your best salmon-related business year from the years 2002 – 2007.
- Submit copies of Tax Return and Schedule C for that designated best year.
- Provide a 2008 Profit and Loss Statement.
- Submit a completed and signed W-9, which **MUST** accompany your application.
- Submit the completed and signed application to PSMFC, POSTMARKED no later than December 31, 2008.

Name: Larry Fortado

DBA (doing business as): Three Captains Sea Products Corp

Mailing Address: P.O. Box 1971

City: El Granada State: CA Zip: 94018

Business Phone #: 650 726-3111 Cell Phone #: 650 740-0362

Email Address: _____

I have purchased a 2007 Business License from:

The State County (circle one) of California. Name of City or County the license was purchased in: Sacramento. 2007 Business License #: 04609

EXHIBIT B
 PAGE 1

Calculation of 2008 Ocean Salmon Season Closure Federal Disaster Requested Relief:

You will not be allowed to claim another person's salmon-related business history, unless it is included in a valid contract of sale. No two individuals can claim the same salmon-related business history.

Your total payment will be determined by your documented loss on a selected year as calculated below.

1. State your best year of Ocean Chinook Salmon-Related Business from the years 2002-2007: 2004
2. State your gross receipts or sales income that was Salmon Related for the above-stated year: \$ 73,892.15
3. State your gross receipts or sales income that was Salmon Related for 2008: \$ 73,892.15 ^⓪
4. State your requested loss attributed to the 2008 Ocean Salmon Season Closure: \$ 73,892.15
\$ 36,946.07

Maximum payment (cap) for the State of California is \$225,000 per business license.

50% of documented loss up to the cap will be paid upon receipt of application and required documentation. The remaining amount (unless the cap has been reached) will be paid after all applications have been received and the total amount of business requests for disaster relief has been calculated. The total amount paid cannot exceed the cap.

C-OB-835C.09-79315

OCEAN CHINOOK/SALMON RELATED BUSINESS C-OB 835C.09-79315

ALL FUNDS RECEIVED ARE TAXABLE - subject to income and self-employment taxes

I certify that this application is true and accurate and that I am eligible for the 2008 Ocean Salmon Season Closure Federal Disaster Relief Program funds:

Signature: Larry Fortada Date: 10-28-08

Print Name: Larry Fortada

DON'T FORGET TO INCLUDE YOUR SIGNED W-9

DEC 1 2008

EXHIBIT B
PAGE 2

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Print or type
 See Specific Instructions on page 2.

Name (as shown on your income tax return)
Three Captains Sea Products

Business name, if different from above

Check appropriate box: Individual/Sole proprietor Corporation Partnership
 Limited liability company. Enter the tax classification (Disregarded entity, C-corporation, F-partnership) Exempt payee
 Other (see instructions)

Address (number, street, and apt. or suite no.)
#1 Johnston Pier P.O. Box 1971

City, state, and ZIP code
El Granada CA 94018

Requester's name and address (optional)

List account number(s) here (optional)

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

DT

Employer identification number
94-2729312

Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign here: Signature of U.S. person **Larry Fortak** Date **10-8-08**

General instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

EXHIBIT B
 PAGE 3

114534

PACIFIC STATES MARINE FISHERIES COMMISSION
205 SE SPOKANE ST., SUITE 100
PORTLAND, OR 97202-6413
(503) 595-3100

USBANK
24-22-1230

SEVENTY THREE THOUSAND EIGHT HUNDRED NINETY TWO AND 15/100

PAY
TO THE THREE CAPTAINS SEA PRODUCTS
ORDER PO BOX 1971
OF EL GRANADA, CA 94018

DATE
January 29, 2009

AMOUNT
*****73,852.15

[Handwritten Signature]
AUTHORIZED SIGNATURE

⑆ 114534 ⑆ ⑆ 123000 220⑆ 153603715175⑆ ⑆ 0007385215⑆

Security Features Details on Page 1

PLEASE HERE
Pay to the order of USBANK
Jenny Fortale

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

3021 3000

⑆ 123000 220⑆ 153603715175⑆ ⑆ 0007385215⑆

123000220 02122009 5219
S/T 651 ID 65 PKT J
ACCT 00104790000131

⑆ 114534 ⑆ ⑆ 123000 220⑆ 153603715175⑆ ⑆ 0007385215⑆

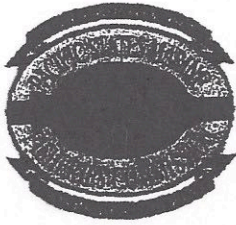


The security features listed below, as well as those not listed, exceed industry guidelines.

- Security Features:**
- MicroPrint Lines
 - Chemically Sensitive Paper
 - Security Screen
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- Results of document attention:**
- MicroPrint lines are clearly visible
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⑆ FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

EXHIBIT C
PAGE 1



PACIFIC STATES MARINE FISHERIES COMMISSION
205 SE Spokane Street, Suite 100
Portland, Oregon 97202
Telephone: 503-595-3100 FAX: 503-595-3232

July 31, 2009

Three Captains Sea Products Corp.
Larry Fortado
PO Box 1971
El Granada, CA 94018

Mr. Fortado:

In preparing for federal audit, it has come to our attention that you have been overpaid funds in the 2008 and 2009 California Salmon Disaster Relief Programs. You were paid double payments for your 2008 California Salmon-Related Business application. This also generated a double payment for your 2009 for Ocean Salmon-Related Business. The total amount you have been overpaid is **\$120,097.27**.

Valid 2008 Business Relief Payment – \$73,892.15
Excess 2008 Business Relief Payment – \$73,892.15

Total Overpayment \$120,097.27

Valid 2009 Business Relief Payment – \$46,205.12
Excess 2009 Business Relief Payment – \$46,205.12

We expect that you will return this amount within 15 days to Pacific States Marine Fisheries Commission. When we receive your check for this overpayment we will issue you a corrected 1099.

Please make your check payable to: Pacific States Marine Fisheries Commission. If you have any questions regarding this overpayment please call our office at 503-595-3100 and ask for Tricia Ledgewood.

Sincerely,

A handwritten signature in black ink, appearing to read "Randy Fisher".

Randy Fisher
Executive Director
Pacific States Marine Fisheries Commission

EXHIBIT E
PAGE 1

MARJORIE A. BERGER
Admitted in Oregon
marjorie.berger@harrang.com

HARRANG LONG GARY RUDNICK P.C.
ATTORNEYS & COUNSELORS AT LAW

PORTLAND OFFICE

September 30, 2009

VIA CERTIFIED MAIL

Three Captains Sea Products Corp.
Larry Fortado
P.O. Box 1971
El Granada, CA 94018

Re: Overpayment on Permit Number 04609

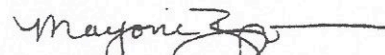
Dear Mr. Fortado:

This law firm represents the Pacific States Marine Fisheries Commission ("PSMFC"). In 2008 and 2009, you received funds from the Ocean Salmon Season Closure Federal Disaster Relief Program (the "Disaster Relief Program"). During a recent federal audit, PSMFC discovered it inadvertently paid you twice under both the 2008 and 2009 Disaster Relief Programs. As a result, you have received overpayments totaling \$120,097.27.

PSMFC is legally entitled to recover this money from you. Accordingly, please tender full payment of \$120,097.27 on or before October 12, 2009. Your check should be made payable to Pacific States Marine Fisheries Commission, 205 SE Spokane Street, Suite 100, Portland, OR 97202. Once PSMFC receives your check for this overpayment, it will issue you a corrected IRS Form 1099. If you do not repay PSMFC \$120,097.27 on or before October 12, 2009, we are authorized to take legal action against you to enforce repayment.

We understand you have spoken with PSMFC about this overpayment, at which time you indicated that you intended to seek legal counsel regarding your obligations in this matter. If you have retained counsel, please forward this letter to your counsel. Otherwise, please contact the undersigned if you have any questions.

Sincerely,


Marjorie A. Berger

MAB

cc: Susan Anderson, Pacific States Marine Fisheries Commission

EXHIBIT E
PAGE 2

1001 SW FIFTH AVENUE, 16th FLOOR
PORTLAND, OR 97204-1116
PH 503.242.0000
F 503.241.1458

360 EAST 10th AVENUE, SUITE 300
EUGENE, OR 97401-3273
PO BOX 11620
EUGENE, OR 97440-3820
PH 541.485.0220
F 541.686.6564

333 HIGH STREET NE, SUITE 200
SALEM, OR 97301-3632
PH 503.371.3330
F 503.371.5336

MARJORIE A. BERGER
Admitted in Oregon
marjorie.berger@harrang.com

HARRANG LONG GARY RUDNICK P.C.
ATTORNEYS & COUNSELORS AT LAW

PORTLAND OFFICE

November 18, 2009

Mark Scheer
Young, deNormandie, P.C.
Second & Seneca Building
1191 Second Avenue, Suite 1901
Seattle, Washington 98101

Re: Three Captains Sea Products Corp./Pacific States Marine Fisheries Commission

Dear Mr. Scheer:

Per your request, enclosed are the two Three Captains Sea Products Corp. applications for the 2008 Ocean Salmon Season Closure Federal Disaster Relief Program. I am also including (a) the company's application for relief funds under its Commercial Wholesale Fish Dealer/Processor license and (b) proof of payment to Three Captains. When you return from your vacation, please give me a call to discuss a repayment arrangement.

Sincerely,



Marjorie A. Berger

Encl.

MAB:

cc: PSMFC, Susan Anderson (w/o encl.)
Jim Mountain, Esq.

P0194612.DOC;1

EXHIBIT E
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