

IN THE SUPREME COURT FOR THE STATE OF ALASKA

Alaskan Adventure Tours, Inc., et. al.)	
)	
Appellants,)	Supreme Court No. S-14483
)	
vs.)	
)	
The City and Borough of)	
Yakutat,)	
)	
Appellee.)	
<hr/>		Superior Court Case No. 1JU-08-434 CI

ON APPEAL FROM THE SUPERIOR COURT
THIRD JUDICIAL DISTRICT AT JUNEAU
THE HONORABLE PATRICIA A. COLLINS, PRESIDING

APPELLEE'S EXCERPT OF RECORD

Vol. I of I

James T. Brennan, ABA No. 7610080
Hedland, Brennan and Heideman
1227 W. Ninth Ave., Suite 300
Anchorage, Alaska 99501
(907) 279-5528

Attorneys for Appellee
The City and Borough of Yakutat

Filed in the Supreme Court of the
State of Alaska this 30 day of
April 2012.

_____, Clerk
By: Brian A. Peckota

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CITY & BOROUGH OF YAKUTAT
Tax & License Department
P.O. Box 160
Yakutat, Alaska 99689
Phone (907) 784-3323
Fax (907) 784-3281



September 7, 2004

Darren Blyer
P. O. Box 641
Whittier, AK 99693

Dear Business Owner,

According to the Alaska Division of Occupational Licensing, Guide Management, you have either been in the past or are presently operating big game services in Units 5 and 6.

This is a friendly letter requesting your business to register with The City & Borough of Yakutat. Enclosed you will find a copy of the business license and sales tax codes for our Borough and a license application.

CBY Code 1.28.010 Business License

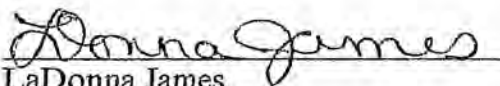
A. Prior to the undertaking of business within the Borough, the owner of the business shall apply for and obtain a Borough business license.

CBY Code 6.40.020 Levy of Tax

A. A sales tax is levied on all sales and rents made wholly or partially in the Borough at the rate of four percent of the selling price.

We will be working with the Alaska Division of Occupational Licensing, Guide Management, to let them know whether or not you and your business are in compliance with our local laws and ordinances.

Thank you, we look forward to getting your business registered and up to date.


LaDonna James
Tax & License Clerk

Cc; file, ST code, BL code, CBY 04/05 bl application.



SENDER: COMPLETE THIS SECTION

- Complete Items 1, 2, and 3. Also complete Item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Darren Blyer
P.O. Box 641
Whittier, AK
99693

2. Article Number

(Transfer from service label)

7004 1350 0002 1966 0518

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

☐ Agent

☐ Addressee

B. Received by (Printed Name)

Darren Blyer

C. Date of Delivery

9/27/01

D. Is delivery address different from Item 1? ☐ Yes

If YES, enter delivery address below: ☐ No

3. Service Type

☒ Certified Mail ☐ Express Mail

☐ Registered ☐ Return Receipt for Merchandise

☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

7004 1350 0002 1966 0518

U.S. Postal ServiceTM
CERTIFIED MAILTM RECEIPT

(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

OFFICIAL USE

Postage

\$.83

Certified Fee

2.30

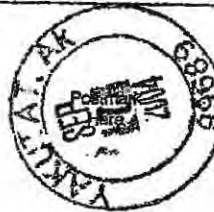
Return Receipt Fee
(Endorsement Required)

1.75

Restricted Delivery Fee
(Endorsement Required)

Total Postage & Fees

\$ 4.88



Sent To

Darren Blyer

Street, Apt. No.,
or PO Box No.

P.O. Box 641

City, State, ZIP+4

Whittier AK 99693

PS Form 3800, Jan. 2002

See Reverse for Instructions

EXHIBIT

PAGE

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2 OF 2

CITY & BOROUGH OF YAKUTAT
Tax & License Department
P.O. Box 160
Yakutat, Alaska 99689
Phone (907) 784-3323
Fax (907) 784-3281



February 3, 2005

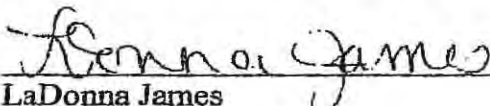
Darren Blyer
P. O. Box 641
Whittier, AK 99693

Dear Mr. Blyer,

This is a follow up to the letter dated September 13, 2004 that you received from the City & Borough of Yakutat regarding licensing and taxes. There is a copy of the letter enclosed for your convenience.

We would like a response as to whether or not you are running a business within our Borough.

We look forward to a written response soon.


LaDonna James
Tax & License Clerk

Cc; file, enclosure (1).



Darren Byler

PO Box 641, Whittier, Alaska 99693

City and Borough of Yakutat
Tax and License Department
PO Box 160
Yakutat, Alaska 99689

ATTN: LaDonna James, Tax and License Clerk

Phone: 907-784-3323
Fax: 907-784-3281

RE: Not operating a Business in Yakutat City or Borough

February 15, 2005

Ms. James;

This letter is in response to your inquiry into whether or not I am operating in Yakutat. I am not operating a business or do I plan to operate a business in Yakutat City or Borough.

Sincerely,

Darren Byler

20² 21



CITY & BOROUGH OF YAKUTAT
Tax and License Department
PO Box 160
Yakutat, AK 99689
Phone: 907-784-3323
Fax: 907-784-3281



February 21, 2007

Byler's Alaska Wilderness Adventures, Inc.
Alaskan Adventure Tours, Inc.
Darrin Byler
P. O. Box 848
Cordova, AK 99574

Dear Mr. Byler,

According to the State of Alaska business license department you possess both licenses listed above. Your web page also suggests activities within our Borough therefore, you will be required to apply for our business license and pay the applicable taxes.

Enclosed you will find an application and a brochure.

Thank you for your time and attention to this matter and look forward to setting you up.

Denna James

Tax & License Clerk

See file, enclosure (1)

346



HEDLAND, BRENNAN & HEIDEMAN

A PROFESSIONAL CORPORATION

FROM THE DESK OF:
SARA E. HEIDEMAN
ATTORNEY AT LAW
sheideman@hbha.alaska.net

April 27, 2007

Darren Byler
Occupational License No. 1151
P. O. Box 848
Cordova, Alaska 99574-0848

Jerry Byler
Occupational License No. 1203
P. O. Box 848
Cordova, Alaska 99574-0848

Alaskan Adventure Tours, Inc.
Registered Agent Kimberly Riedel
P. O. Box 1469
Seward, Alaska 99664-1469

P. O. Box 848
Cordova, Alaska 99574-0848

Re: City and Borough of Yakutat

To Whom It May Concern:

This firm represents the City and Borough of Yakutat, Alaska. This letter is in regard to your conduct of business within the Borough, specifically your provision of registered guide services and related lodging within that portion of the Borough located within Ga Management Unit 6, Guide Use Area 1.

You have failed to apply for and obtain a Borough business license, as required by Chapter 1.28 of the Yakutat Borough code. Furthermore, you have failed to file tax returns for Borough sales tax and Borough transient accommodation tax, as required by Chapter 6.40 and 6. respectively, of the Borough code. You are hereby notified that you have twenty days from the date of this letter to correct these violations. In the event of noncompliance, the Borough shall exercise its legal remedies.

Please contact either me or the Borough Manager, Frank Ryman, should you have any questions.

Sincerely,


Sara E. Heideman

SEH: afm
3000.23/061
cc: Frank Ryman, CBY Borough Manager
Brian Howes, Investigator, Division of Occupational Licensing



1227 WEST NINTH AVENUE • SUITE 300
TELEPHONE (907) 279-5528

• ANCHORAGE, ALASKA 99501-3218
• TELEFAX (907) 278-0877



STATE OF ALASKA DEPT. OF PUBLIC SAFETY

12-000 (REV. 10-00)

Reporting Officer

Sgt. Robert Cox

Month

JUNE

Investigating Agency

Alaska State Troopers

Case No.

07-97681

Date Investigated

5-14-07

Detach

A

Month

JUNE

INFORMATION:

On 5-14-07, at approx. 2037 hours, AST Kimberly Riedel-Byler reported her Father-in-Law, Jerry L. Byler, had fallen overboard from their 15' Boston Whaler, into the water in Moraine Bay at Icy Bay, Alaska, sometime between 1700 hours and 1800 hours. It was further reported that she had also reported this to the U.S. Coast Guard and a civilian Helicopter had responded to the area to help search for Jerry. Riedel-Byler stated this civilian helicopter had located Jerry Byler's body in the water near the beach in Moraine Bay at approx. 2015 hours. No efforts were made to revive him as it was obvious he had already died. His body was recovered and brought back to their 96' hunting guide base vessel, the "North Pacific". Darren K. Byler, Jerry Byler's son, was also present and assisted with the recovery of his father's body.

YAKUTAT P.D. ASSISTANCE:

On 5-15-07, Jerry L. Byler's body was transported to Yakutat via float plane and was accompanied by Kimberly Riedel-Byler. With the assistance of the Yakutat Police Department, digital photographs of Jerry L. Byler's body were taken as well as interviews with Kimberly Riedel-Byler and another employee who was also on scene, Brian L. Barton.

The information gained through these two interviews revealed that while onboard the MV "North Pacific", while anchored in Moraine Bay at Icy Bay, Jerry Byler had last spoken to his son, Darren Byler at approx. 1500 hours. Jerry had expressed a desire to go outside and get into the Boston Whaler so that he could pump out the water in another near by "Mako" boat. Darren told him not to do this, due to the poor weather conditions, and advised that one of the other crew members of the "North Pacific" could do this instead. At approx. 0530 hours, Jerry Byler spoke to crew member, Pamela R. Girdwood, and stated he was going outside to pump out the boats. At approx. 1800 hours, Darren and the rest of the crew could not find Jerry and began searching for him until his body was located in the water near the beach, at approx. 2015 hours. Yakutat P.D.'s supplement is attached to this report.

INFORMATION:

I traveled to Yakutat on 5-15-07, and made contact with Pamela R. Girdwood. An interview was conducted with Girdwood.

APPROVED BY	PERM NO	DATE

PAGE _____

FEB-12-2010 FRI 08:28 AM DPS/JUNEAU RECORDS & ID

FAX NO. 907 455 5327

P. 04/28



10-211 (REV. 1-98)

STATE OF ALASKA DEPT. OF PUBLIC SAFETY

 Reporting Officer
 Sgt. Robert Cox

 Date
 JUNE

 Investigating Agency
 Alaska State Troopers

Case No.	
07-37851	
Date Investigated	
6-14-07	
Class	Unit
A	JUNE

INTERVIEW: 41. Pg. #2. Pamela R. Girldwood

Interviewed at the Yakutat Police Department, Yakutat, AK, on 5-15-07, at approx. 1310 hours. (Not Recorded)

On 5-14-07, at approx. 1730 hours, I was working in the kitchen, baking cookies, onboard the MV "North Pacific". Jerry Byler came into the kitchen and asked me for some scissors. I think he had some loose strings on his gloves and wanted to cut them off. He was dressed in his rain gear and told me he was going out to pump the water out of the small boats tied up behind the "North Pacific". He used the scissors on his gloves and then left to go outside. That was the last time I saw him. I think I might have been the very last person to see him and/or talk with him. I think he fell over into the water from one of the small boats. No one of us knew anything was wrong until we started looking for him at approx. 1900 hours. His body was found by the helicopter pilot, in the water, near the beach, where we had been anchored. Darren and Kimberly and some of the other crew members brought his body back to the boat and then flew his body here to Yakutat today.

INFORMATION:

After completing this interview I was able to learn from the U.S. Coast Guard that the name of the civilian helicopter pilot was, George M. Hook, flying for Temco helicopters out of Ketchikan. I subsequently contacted Ketchikan Temco office and learned that Hook had been flying one of their company helicopters from Ketchikan to Denali when this incident occurred. I was able to contact Hook by telephone and conducted an interview with him regarding this case.

INTERVIEW: 51. Pg. #3. George M. Hook

Interviewed by telephone at the AST Office, Juneau, AK, on 6-18-07, at approx. 1215 hours. (Not Recorded)

I was enroute to Denali from Ketchikan as I needed to fly one of our company helicopters there to work in that area. I had stopped in Yakutat to refuel and left Yakutat on 6-14-07 at approx. 1815 hours. At approx. 1930 hours I was approaching Icy Bay when I heard the U.S. Coast Guard broadcast a Pan-Pan alert message regarding a man overboard from a boat in Icy Bay. As I was right there in the area I radioed back to the U.S. Coast Guard and asked them if they wanted me to assist. They told me, "yes". All I knew at the time was that he was dressed in a green rain suit. I searched back and forth around the boats and along the shoreline but couldn't see anything. Just as I was about to call it quits I decided to make one more pass over the area. On this last pass, at approx. 2015 hours, I located the man's body in the water near the beach in what would be Moraine Bay, at Icy Bay. I made radio contact with the people on the boats below me and also with the U. S. Coast Guard and told them I had located the man. I landed on the beach in front of the man's body so the people on the boats could locate him. They recovered his body and I lifted off and left the area and went to Cordova to refuel and continued my trip to Denali.

REVIEWED AND APPROVED BY	DATE	DATE

PAGE



CITY & BOROUGH of YAKUTAT

PO Box 160
Yakutat, Alaska 99809
Phone (907) 764-3323
Fax (907) 764-3261

May 24, 2007

Darren Byler
Occupational License No. 1151
P. O. Box 848
Cordova, Alaska 99574-0848

Jerry Byler
Occupational License No. 1203
P. O. Box 848
Cordova, Alaska 99574-0848

Alaskan Adventure Tours, Inc.
Registered Agent Kimberly Riedel
P. O. Box 1469
Seward, Alaska 99664-1469

P. O. Box 848
Cordova, Alaska 99574-0848

Re: City and Borough of Yakutat

To Whom It May Concern:

The City and Borough of Yakutat has received no response from you to our previous letter of April 27, 2007.

Pursuant to Section 6.40.180 of the Code of the City and Borough of Yakutat, you are hereby notified that the Borough will conduct an audit of Alaskan Adventure Tours in order to determine the sales tax and transient accommodation tax liability of the business to the Borough, if any, as a result of business conducted within the City and Borough of Yakutat.

A hearing will be held at the Municipal Offices of the City and Borough of Yakutat, in Yakutat, Alaska, on June 27, 2007 at 10 a.m. You are required to present a knowledgeable representative at that hearing and bring with you all books, papers, records and other memorandum pertaining to revenue of Alaskan Adventure Tours from the sales of goods or services, and the provision of overnight lodging, dating from January 1, 2005 through March 31, 2007. This specifically includes, but is not limited to, the general ledger(s), bank statements, income statements, balance sheets, state business tax returns, federal income tax returns, invoices and/or contracts reflecting sales, and receipts and/or receipt books. You are also required to provide a written listing of the names and addresses of all persons and/or

EXHIBIT

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entities to whom goods and/or services have been sold, or overnight lodging has been provided, by the business during the period of January 1, 2005 through March 31, 2007.

Please be on notice that failure to comply with the above directives can result in the imposition of substantial monetary penalties.

If you have any questions, you can contact me at (907) 784-3323.

Sincerely,



Frank Ryman
Interim Borough Manager

3000.23/064

EXHIBIT 2
PAGE 3 OF 21
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EXHIBIT 5
PAGE 2 OF 2

30000

Darren Byler

Dir by satellite phone.

- ① sell & in Borough. no office
a CBY
- ② ^{reale} lodging on water fly to CBY.
- ③ Others not paying.

PLAINTIFF
EXHIBIT NO. 9
ADMITTED ☐
150-252434 CI
(CASE NUMBER)

EXHIBIT 2
PAGE 13 OF 21

	NAME: <u>Sma</u>	M H:	HEDLAND BR. NAN AND HEIDEMAN	Pg <u>15</u>	
DATE	CLIENT NAME	ACCOUNT	SERVICES PERFORMED	TIME	N/C
<u>5/21/17</u> <u>(cont'd)</u>	CBY	3080	(T) fm. Byler	.17	
"	CBY	"	email fm. James	.08	
"		estate	email fm.	.17	
"		estate	email fm	.08	
"		3080	renew portions of CBC forum	.25	
"	CBY	3000	(T) to Ryman	.42	
"	"	"	fee fm. Ryman	.08	
"			(T) fm	.25	
"		3080	(T) to	.08	
"	"	"	IOC-JTB	.17	

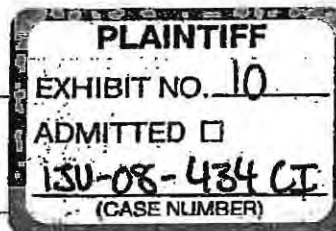


EXHIBIT 2
PAGE 14 OF 21

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354

STRATOS GLOBALSTAR DETAILS
Customer Name: ALASKAN ADVENTURE TOURS, INC.

Invoice Number: 10705101274

Account Number: SUA7169

Billing Period: May 2007

Mobile Number: 2542405155

Date/Time (GMT) (mm/dd/yyyy)	Originating Country	Orig Zone	Called Number	Destination Country	Dest Zone	Call Type	Service Type	Units Minutes	Tax Codes	Airtime Charge	L.D. Charge	Total Charge
2007/05/28 20:13:18	U.S.A.	US-CA	777	U.S.A.	NA	D	D	1.00		0.99	0.00	0.99
2007/05/28 20:20:31	U.S.A.	US-CA	777	U.S.A.	NA	D	D	0.50		0.50	0.00	0.50
2007/05/28 20:21:10	U.S.A.	US-CA	777	U.S.A.	NA	D	D	0.50		0.50	0.00	0.50
2007/05/28 20:23:03	U.S.A.	US-CA	777	U.S.A.	NA	D	D	1.00		0.99	0.00	0.99
2007/05/28 20:24:45	U.S.A.	US-CA	777	U.S.A.	NA	D	D	1.50		1.49	0.00	1.49
2007/05/28 20:26:41	U.S.A.	US-CA	777	U.S.A.	NA	D	D	1.50		1.49	0.00	1.49
2007/05/28 20:28:41	U.S.A.	US-CA	777	U.S.A.	NA	D	D	0.50		0.50	0.00	0.50
2007/05/28 20:29:47	U.S.A.	US-CA	777	U.S.A.	NA	D	D	4.00		3.96	0.00	3.96
2007/05/28 20:34:01	U.S.A.	US-CA	777	U.S.A.	NA	D	D	0.50		0.50	0.00	0.50
2007/05/28 20:34:25	U.S.A.	US-CA	777	U.S.A.	NA	D	D	1.00		0.99	0.00	0.99
2007/05/28 20:35:47	U.S.A.	US-CA	777	U.S.A.	NA	D	D	8.00		7.92	0.00	7.92
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2007/05/28 21:42:03	U.S.A.	US-CA	777	U.S.A.	NA	D	D	2.00		1.98	0.00	1.98
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2007/05/29 20:18:42	U.S.A.	US-CA	1-9076321085	U.S.A.	NA	D	Voice	1.50		1.49	0.00	1.49
2007/05/29 20:53:16	U.S.A.	US-CA	1-2694676241	U.S.A.	NA	D	Voice	1.50		1.49	0.00	1.49
2007/05/29 21:24:22	U.S.A.	US-CA	1-9374776773	U.S.A.	NA	D	Voice	1.50		1.49	0.00	1.49
2007/05/29 21:32:47	U.S.A.	US-CA	777	U.S.A.	NA	D	D	7.00		6.93	0.00	6.93
2007/05/29 22:18:10	U.S.A.	US-CA	777	U.S.A.	NA	D	D	1.00		0.99	0.00	0.99
2007/05/29 22:41:16	U.S.A.	US-CA	777	U.S.A.	NA	D	D	0.50		0.50	0.00	0.50
2007/05/29 22:42:38	U.S.A.	US-CA	777	U.S.A.	NA	D	D	0.50		0.50	0.00	0.50
2007/05/29 22:52:33	U.S.A.	US-CA	777	U.S.A.	NA	D	D	0.50		0.50	0.00	0.50
2007/05/29 22:53:00	U.S.A.	US-CA	777	U.S.A.	NA	D	D	6.50		6.44	0.00	6.44
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2007/05/29 23:35:50	U.S.A.	US-CA	1-9076321085	U.S.A.	NA	D	Voice	1.50		1.49	0.00	1.49
2007/05/30 16:35:41	U.S.A.	US-CA	1-9076321085	U.S.A.	NA	D	Voice	2.50		2.48	0.00	2.48
2007/05/30 16:40:30	U.S.A.	US-CA	1-2695060727	U.S.A.	NA	D	Voice	3.00		2.97	0.00	2.97
2007/05/30 17:13:05	U.S.A.	US-CA	1-8703465315	U.S.A.	NA	D	Voice	1.00		0.99	0.00	0.99
2007/05/30 17:14:55	U.S.A.	US-CA	1-8703465315	U.S.A.	NA	D	Voice	1.50		1.49	0.00	1.49
2007/05/30 17:18:11	U.S.A.	US-CA	1-9374776773	U.S.A.	NA	D	Voice	2.00		1.98	0.00	1.98
2007/05/30 23:37:39	U.S.A.	US-CA	1-9078954561	U.S.A.	NA	D	Voice	3.00		2.97	0.00	2.97
2007/05/31 00:12:21	U.S.A.	US-CA	1-9077843366	U.S.A.	NA	D	Voice	2.50		2.48	0.00	2.48
2007/05/31 00:19:20	U.S.A.	US-CA	1-9076243035	U.S.A.	NA	D	Voice	1.50		1.49	0.00	1.49
2007/05/31 15:58:25	U.S.A.	US-CA	1-9076321085	U.S.A.	NA	D	Voice	4.00		3.96	0.00	3.96
2007/05/31 16:03:17	U.S.A.	US-CA	1-9282793523	U.S.A.	NA	D	Voice	1.50		1.49	0.00	1.49
2007/05/31 16:05:15	U.S.A.	US-CA	1-9077843366	U.S.A.	NA	D	Voice	3.00		2.97	0.00	2.97
2007/05/31 19:19:21	U.S.A.	US-CA	1-9076243035	U.S.A.	NA	D	Voice	5.00		4.95	0.00	4.95
2007/05/31 19:48:51	U.S.A.	US-CA	1-2068388490	U.S.A.	NA	D	Voice	2.00		1.98	0.00	1.98
2007/05/31 19:56:18	U.S.A.	US-CA	1-9072795528	U.S.A.	NA	D	Voice	8.50		8.42	0.00	8.42
2007/05/31 21:04:08	U.S.A.	US-CA	1-9076321085	U.S.A.	NA	D	Voice	0.50		0.50	0.00	0.50
2007/05/31 21:05:21	U.S.A.	US-CA	1-9075621122	U.S.A.	NA	D	Voice	5.00		4.95	0.00	4.95
2007/05/31 21:49:29	U.S.A.	US-CA	1-2068388490	U.S.A.	NA	D	Voice	1.00		0.99	0.00	0.99
2007/05/31 22:52:26	U.S.A.	US-CA	1-9075551212	U.S.A.	NA	D	Voice	1.00		0.99	0.00	0.99
2007/05/31 22:53:24	U.S.A.	US-CA	1-9074243264	U.S.A.	NA	D	Voice	0.50		0.50	0.00	0.50
2007/05/31 22:58:59	U.S.A.	US-CA	90-77662085	Turkey	CA-ME	D	Voice	0.50		1.35	0.00	1.35

D - Domestic Airtime VM - Voice Mail CS - Customer Service Call CFR - Call Forward Not Reachable SBD - Short Burst Data
 CF - Call Forward P - Provincial / State Tax CFN - Call Forward No Repl CFB - Call Forward Busy MBC - Mailbox Check
 R - Roaming Airtime F - Federal Tax SMS - Short Message Service

EXTENT 13
 PAGE 11 OF 12

COUNT 2
 PAGE 16 OF 21



CITY & BOROUGH of YAKUTAT

P.O. Box 160
Yakutat, Alaska 99689
Phone (907) 784-3323
Fax (907) 784-3281

August 3, 2007

Darren Byler
Occupational License No. 1151
P. O. Box 848
Cordova, Alaska 99574-0848

Jerry Byler
Occupational License No. 1203
P. O. Box 848
Cordova, Alaska 99574-0848

Alaskan Adventure Tours, Inc.
Registered Agent Kimberly Riedel
P. O. Box 1469
Seward, Alaska 99664-1469

P. O. Box 848
Cordova, Alaska 99574-0848

Re: City and Borough of Yakutat

To Whom It May Concern:

The City and Borough of Yakutat has received no business license application or sales returns from you in response to our previous letter of April 27, 2007.

Pursuant to Section 6.40.180 of the Code of the City and Borough of Yakutat, you are hereby notified that the Borough will conduct an audit of Alaskan Adventure Tours in order to determine the sales tax and transient accommodation tax liability of the business to the Borough, if any, as a result of business conducted within the City and Borough of Yakutat.

A hearing will be held at the Municipal Offices of the City and Borough of Yakutat, in Yakutat, Alaska, on September 4, 2007 at 10 a.m. You are required to present a knowledgeable representative at that hearing and bring with you all books, papers, records and other memorandums pertaining to revenue of Alaskan Adventure Tours from the sales of goods and services, and the provision of overnight lodging, dating from January 1, 2005 through June 30, 2007. This specifically includes, but is not limited to, the general ledger(s), bank statements, income statements, balance sheets, state business tax returns, federal income tax returns, invoices and/or contracts reflecting sales, and receipts and/or receipt books. You are also required to provide a written listing of the names and addresses of all persons and/or entities.

EXHIBIT 2
PAGE 4 OF 21
356

PLAINTIFF
EXHIBIT NO. <u>6</u>
ADMITTED <input type="checkbox"/>
<u>150-08-43461</u>
(CASE NUMBER)

to whom goods and/or services have been sold, or overnight lodging has been provided the business during the period of January 1, 2005 through June 30, 2007.

Please be on notice that failure to comply with the above directives can result in the imposition of substantial monetary penalties.

If you have any questions, you can contact me at (907) 784-3323.

Sincerely,

Frank Ryman
Interim Borough Manager

3000.23/064a

EXHIBIT 2
PAGE 5 OF 21
357

EXHIBIT 6
PAGE 2 OF 2



CITY & BOROUGH of YAKUTAT

E.C. Box 160
Yakutat, Alaska 99809
Phone (907) 984-3323
Fax (907) 984-3281

December 4, 2007

Via Certified Mail

Alaskan Adventure Tours, Inc.
Registered Agent Kimberly Riedel
P. O. Box 1469
Seward, Alaska 99664-1469
and
P. O. Box 848
Cordova, Alaska 99574-0848

Darren Byler
Occupational License No. 1151
P. O. Box 848
Cordova, Alaska 99574-0848

To Whom It May Concern:

This follows up on the Borough's previous letter, providing notification to you of a Borough Sales and Transient Accommodation Tax audit. Pursuant to that notification, your company was required to produce specified records to the Borough so that any potential tax liability could be ascertained.

Your company has failed to produce the records, as required. This failure to respond to the audit notification constitutes a violation of sections 6.40.180(C) and 6.52.120(B) of the Borough Code. Please be on notice that beginning and including December 17, 2007, a penalty of \$150 per day is hereby imposed against you and your company, with no further notice given, unless and until the required records are produced.

Pursuant to section 6.40.110(B)(2) and 6.52.070(B)(2) of the Borough Code, an estimated assessment of your tax liability for the 2nd quarter, and a portion of the 3rd quarter, of Tax Year 2007 has been prepared, based upon your estimated gross revenue, derived at by reliable records and information obtained by the Borough. That assessment notice is attached. The sums set out in the attached notice are immediately due and payable. To avoid the accrual of further interest and penalties on the taxes specified in the notice, the assessment amount must be paid in full on or before December 31, 2007. Please note that the Borough reserves the right to amend the assessment notice based upon further information and documentation received.

CALLER 2
PAGE 6 OF 21



December 4, 2007

Page 2

Furthermore, you have also failed to obtain a Borough business license, contrary to notification also provided to you previously by the Borough. Your company is currently operating a business within the Borough without a Borough business license. In violation of Chapter 1.28 of the Borough Code, subjecting your company to the imposition of substantial penalties:

1.28.030 Penalty for Failure to Obtain. The undertaking of any business within the Borough without first obtaining the license required under section .010 of this Chapter, or the undertaking of business upon an expired license or a suspended or revoked license, shall constitute a violation of the Code of the City and Borough of Yakutat, and shall be punishable by a fine of not more than \$500.00, which may be imposed in addition to injunctive and compensatory relief. Each day that a violation continues constitutes a separate violation.

Please be on notice that beginning December 17, 2007 an additional penalty of \$100 per day is hereby imposed against your company, with no further notice given, unless and until a Borough business license is obtained.

Please take care of your obligations immediately. If you fail to respond, the Borough will pursue further legal action to bring your company into compliance with Borough law. If you have any questions, please contact the Borough's attorney, Sara E. Heideman, at (907) 279-5528.

Sincerely,



Cathy Bremner
Interim Borough Manager

2006.23\090

EXHIBIT 2
PAGE 7 OF 21

EXHIBIT 7
PAGE 2 OF 5



CITY & BOROUGH of YAKUTAT

P.O. Box 160
Yakutat, Alaska 99589
Phone (907) 784-3323
Fax (907) 784-3261

**Sales and Transient Accommodation Tax Assessment
Alaskan Adventure Tours, Inc./Darren Byler
Tax Year 2007 (2nd quarter and a portion of 3rd quarter only)**

Sales Tax

Second Quarter: estimated gross revenues: \$323,600

Principal amount of tax (4% of estimated gross revenues): \$12,944

**Penalty (CCBY 6.40.110(A)): \$1,941.60,
calculated at 15% of delinquent tax**

**Interest (CCBY 6.40.110(A)): \$648.97,
calculated at 15% of delinquent tax from August 1, 2007 through November 30, 2007**

Third Quarter: estimated gross revenues (to date): \$10,000

Principal amount of tax (4% of estimated gross revenues): \$400

**Penalty (CCBY 6.40.110(A)): \$20,
calculated at 5% of delinquent tax per month, up to a maximum of 15%)**

**Interest (CCBY 6.40.110(A)): \$4.93,
calculated at 15% of delinquent tax from November 1, 2007 through November 30, 2007**

Bed Tax

Second Quarter. Estimated gross revenues: \$26,900

Principal amount of tax (8% of estimated gross revenues): \$2,152

**Penalty (CCBY 6.52.070(A)): \$322.80
calculated at 5% of delinquent tax per month, up to a maximum of 15%)**

**Interest (CCBY 6.52.070(A)): \$107.89
calculated at 15% of delinquent tax from August 1, 2007 through November 30, 2007**

EXHIBIT 2
PAGE 8 OF 21

EXHIBIT 9
PAGE 3 OF 5

Bad Tax (cont'd)

Third Quarter. Estimated gross revenues (to date): \$700

Principal amount of tax (8% of estimated gross revenues): \$56

Penalty (CCBY 6.52.070(A)): \$2.80

calculated at 5% of delinquent tax per month, up to a maximum of 15%)

Interest (CCBY 6.52.070(A)): \$.70

calculated at 15% of delinquent tax from November 1, 2007 through November 30, 2007

Total due, if payment made on or prior to December 31, 2007: \$18,601.69

Assessment notice
Page 2 of 2

2
PAGE 9 OF 21

361

EXHIBIT 7
PAGE 4 OF 5

SENDER: COMPLETE THIS SECTION

Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
 ■ Print your name and address on the reverse so that we can return the card to you.
 ■ Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
 Alaskan Adventure Tours
 Kimberly Biedel
 PO Box 1469
 Seward, AK
 99664-1469

Article Number
 (Transfer from service label) 7007 0220 0004 3661 7753

COMPLETE THIS SECTION ON DELIVERY

A. Signature
 X *[Signature]* ☐ A ☐ A

B. Received by (Printed Name) *[Signature]* C. Date of *12/12*

D. Is delivery address different from item 1? ☐ Y
 If YES, enter delivery address below: ☐ N

3. Service Type
☐ Certified Mail ☐ Express Mail
☐ Registered ☐ Return Receipt for Mer
☐ Insured Mail ☐ G.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Y

PS Form 3811, February 2004 Domestic Return Receipt 102595

UNITED STATES POSTAL SERVICE



First-Class Mail
 Postage & Fees P
 USPS
 Permit No. G-10

* Sender: Please print your name, address, and ZIP+4 in this box *

City & Borough of Yakutat
 P.O. Box 160
 Yakutat, Alaska 99689

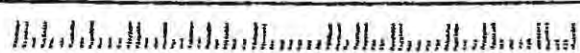


EXHIBIT 7
 PAGE 10 OF 21

EXHIBIT 7
 PAGE 5 OF 5

LAW OFFICES
HEDLAND, BRENNAN & HEIDEMAN
A PROFESSIONAL CORPORATION

FROM THE DESK OF:
SARA E. HEIDEMAN
ATTORNEY AT LAW
sheideman@hbhc.alaska.net

December 20, 2007

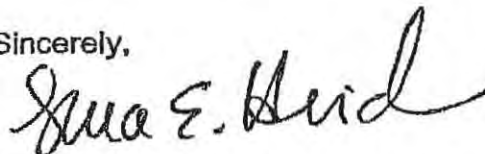
Darren Byler
Alaskan Adventure Tours, Inc.
P. O. Box 848
Cordova, Alaska 99574

Re: City and Borough of Yakutat / Tax Lien

To Whom It May Concern:

Pursuant to the tax assessment sent to you previously by the City and Borough of Yakutat, relating to unpaid and delinquent Borough sales and transient accommodation taxes, please find enclosed a copy of the Tax Lien which has been filed against you by the Borough.

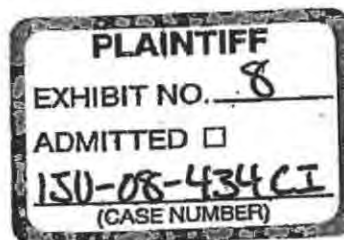
Sincerely,



Sara E. Heideman

Enclosures
SEH:kms
3000.23/083

EXHIBIT NO. 2
PAGE 11 OF 21



1227 WEST NINTH AVENUE • SUITE 300 • ANCHORAGE, ALASKA 99501-3218
TELEPHONE (907) 279-5528 • TELEFAX (907) 278-0877

RECEIVED

NOTICE OF TAX LIEN

THIS LIEN IS ASSERTED AGAINST ALL OF THE REAL AND PERSONAL PROPERTY OF THE BELOW NAMED TAXPAYER(S).

Please take notice that the City and Borough of Yakutat, P.O. Box 160, Yakutat, Alaska, 99689, hereby gives notice of a claim of lien against the following delinquent taxpayer(s) for unpaid sales tax and unpaid transient accommodation and vehicle rental tax owed to the City and Borough of Yakutat.

Name of Delinquent Taxpayer(s): Alaskan Adventure Tours, Inc.
Darren Byler

Last Known Address of Delinquent Taxpayer(s): P.O. Box 848
Cordova, Alaska
99574

This lien for unpaid sales and transient accommodation and vehicle rental taxes accrued from January 1, 2007 through September 30, 2007, and includes interest and penalty

TOTAL AMOUNT OF LIEN, as of November 30, 2007: \$18,601.69

DATED at Anchorage, Alaska, this 5th day of December, 2007.

CITY AND BOROUGH OF YAKUTAT

By: Cathy Bremner
Cathy Bremner
Its: Interim Borough Manager

Subscribed and sworn to before me this 5th day of December, 2007 by Cathy Bremner, Interim Borough Manager for the City and Borough of Yakutat.

NOTARY PUBLIC in and for Alaska
My Commission Expires:

REF ID: A1000000
Sara E. Heideran
Holland, Brenna & Heideran
1227 W. 91 Avenue, Suite 101
Anchorage, Alaska 99501



2 of 2
2007-008029-0

EXHIBIT 8
PAGE 2 OF 2

EXHIBIT 2
PAGE 12 OF 21

Darren Byler's



ALASKAN ADVENTURE TOURS

PO Box 2322, Seward, Alaska 99664

Office: (907) 566-7169

alaskanadventuretours@hotmail.com

www.alaskanadventuretours.com

RECEIVED
JUNEAU

FEB 11 2008

Division of Corporations, Business
and Professional Licensing

Assignment of Assets for Contracted Hunts

M/V Sound Adventure

2004-39' Aluminum Catamaran with 4 Yamaha 250 Saltwater Series Motors

AK# AK-2987-AF

1. Cash Sale value \$200,000.00
2. No liens or penalties for sale of vessel
3. Current market value: \$250,000.00
4. The vessel is owned outright with no liens or encumbrances.

In the event of a judgment against Darren Byler for which company insurance does not cover, the M/V Sound Adventure is put up as collateral for up to \$100,000.00 of coverage for Guide related proof of financial responsibility as is required by State of Alaska for Registered Guides.

Darren Byler
Registered Guide #1151

2-7-08
Date

K. Christina Riedel, President
Alaskan Adventure Tours, Inc.

2-7-08
Date

EXHIBIT 29
PAGE 2 OF 7

IN THE DISTRICT COURT FOR THE STATE OF ALASKA

FIRST JUDICIAL DISTRICT AT JUNEAU

The City and Borough of Yakutat)
Plaintiff,)
vs.)
Alaskan Adventure Tours, Inc.)
Defendant)

Filed in Chambers
State of Alaska, First District
at Juneau

DEC 2 2008

By [Signature] Deputy

Case No: 1JU-08-434 CI

FINAL JUDGMENT

In accordance with this Court's October 14, 2008 Order granting summary judgment,

1. IT IS HEREBY ORDERED THAT JUDGMENT IS HEREBY ENTERED in favor of the plaintiff, the City and Borough of Yakutat, and against the defendant, Alaskan Adventure Tours, Inc., as follows:

a.	Principal amount	\$30,045.00
b.	Prejudgment Interest	\$ 4,443.11
c.	Tax penalties	\$ 4,506.75
d.	Audit penalties:	\$46,650.00
e.	Sub-Total:	\$85,644.86
f.	Attorney Fees	\$ <u>9,351.58</u>

Date Awarded: 1/13/09

Judge: KBL

g.	Costs	\$ <u>812.02</u>
----	-------	------------------

Date Awarded: 1/13/09

Clerk: KBL

h.	TOTAL JUDGMENT	\$ <u>95,808.46</u>
----	----------------	---------------------

LODGED 102408 BY: [Signature] INITIALS

DATE

HEDLAND, BRENNAN & HEIDEMAN

A PROFESSIONAL CORPORATION

1227 WEST NINTH AVENUE, SUITE 300
ANCHORAGE, ALASKA 99501-3218

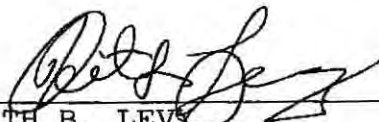
(907) 279-5528

i. Post-Judgment Interest Rate 7.75% per annum, from October 25, 2008 until paid in full.

2. The tax lien filed by plaintiff in the Juneau Recording District, as Document No. 2007-008029-0, is hereby foreclosed in the amount of this judgment, plus post-judgment interest, against all of the real and personal property of the defendant as of December 14, 2007, or as thereafter acquired.

DATED at Juneau, Alaska, this 26 day of November, 2008.

By:


KEITH B. LEVY
District Court Judge

3000.77\539

CERTIFICATION

Copies Distributed
Date 12/25/08
To Hedman
Fitzgerald
By [Signature]



HEDLAND, BRENNAN & HEIDEMAN
A PROFESSIONAL CORPORATION
1227 WEST NINTH AVENUE, SUITE 300
ANCHORAGE, ALASKA 99501-3218
(907) 279-5528

IN THE DISTRICT COURT FOR THE STATE OF ALASKA
FIRST JUDICIAL DISTRICT AT JUNEAU

The City and Borough of Yakutat,)
)
Plaintiff,)
)
vs.)
)
Alaskan Adventure Tours, Inc.,)
)
Defendant.)

Case No: 1JU-08-434 CI

The City and Borough of Yakutat,)
)
Supplemental Complaint Plaintiff,)
)
vs.)
)
ABC Leasing, LLC and Kimberly Riedel-)
Byler, a/k/a Kimberly C. Riedel, K.)
Christina Riedel and/or Kimberly Byler,)
)
Supplemental Complaint Defendants.)

SUPPLEMENTAL COMPLAINT

COMES NOW supplemental complaint plaintiff City and Borough of Yakutat (hereinafter "CBY") and, pursuant to Civil Rule 15(d) and the court's Order dated April 14, 2009, complains and alleges against supplemental complaint defendants ABC Leasing, LLC (hereinafter "ABC") and Kimberly Riedel-Byler a/k/a Kimberly C. Riedel, K Christina Riedel and/or Kimberly Byler, (hereinafter "Riedel-Byler") as follows:

1. The court herein entered a final judgment dated November 26, 2008 for \$95,808.46 in favor of plaintiff CBY and against defendant Alaskan Adventure Tours,

Inc. (hereinafter "AAT"), for payment of Borough sales and transient accommodation taxes, interest and related penalties.

2. AAT was and is an Alaska Corporation whose president and sole shareholder is supplemental complaint defendant Riedel-Byler, an Alaska resident.

3. On or about January 1, 2008, with knowledge of and in an effort to avoid a claim by plaintiff CBY for payment of the taxes and/or a lien on AAT property based upon such taxes, defendant AAT transferred all of its assets to third party defendant Riedel-Byler, who in turn retransferred certain assets, including but not limited to the following, to ABC, an Alaska limited liability company whose sole member and owner is Riedel-Byler:

1. The vessel M/V SOUND ADVENTURE,
2. The vessel M/V ALASKAN LEADER,
3. A Mako skiff,
4. A Boston Whaler skiff,
5. An unfinished floating platform,
6. A 1998 Suburban vehicle, and
7. A 2002-2003 GMC truck.

4. Under Alaska's Fraudulent Conveyance Act, A.S. 34.40.010 et. seq., the foregoing transfers should be held to have been void, such that the subject transferred properties should be determined by the court to remain the property of AAT, subject to the court's power to order execution proceedings thereon in enforcement of the judgment in favor of the CBY and against AAT.

WHEREFORE, supplemental complaint plaintiff CBY prays for relief against supplemental complaint defendants ABC and Riedel-Byler as follows:

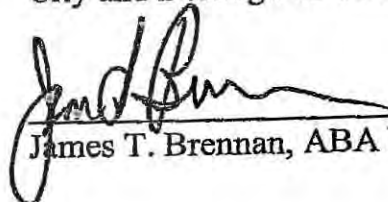
1. For an order determining that the purported transfers of the subject property from AAT to Riedel-Byler and then to ABC were void, and that such properties remain the property of AAT, for purposes of post judgment execution proceedings on plaintiff CBY's judgment against defendant AAT.

2. For an award of costs and attorneys fees in favor of supplemental complaint plaintiff CBY and against supplemental complaint defendants ABC and Riedel-Byler.

3. For such other and further relief as the court deems appropriate to enforce plaintiff CBY's judgment against defendant AAT under Civil Rule 69.

DATED AT ANCHORAGE, ALASKA this 17th day of April, 2009.

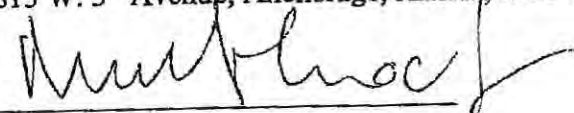
HEDLAND, BRENNAN & HEIDEMAN
Attorneys for supplemental complaint plaintiff
City and Borough of Yakutat


James T. Brennan, ABA No. 7610080

CERTIFICATE OF SERVICE

I hereby certify that on April 20, 2009
a copy of the foregoing was served via
U.S. mail on:

Stuart Cameron Rader
Ingaldson, Maassen & Fitzgerald, P.C.
813 W. 3rd Avenue, Anchorage, Alaska 99501-2001


Rebecca A. Smodey
3000.77/573

LAW OFFICES
HEDLAND BRENNAN & HEIDEMAN
A PROFESSIONAL CORPORATION
1227 WEST NINTH AVENUE, SUITE 300
ANCHORAGE, ALASKA 99501-3218
(907) 279-5528

IN THE SUPERIOR COURT FOR THE STATE OF ALASKA
FIRST JUDICIAL DISTRICT AT JUNEAU

The City and Borough of Yakutat,)
)
Plaintiff,)
v.)
)
Alaskan Adventure Tours, Inc.,)
)
Defendant.)

FILED IN OPEN COURT
Date: 2-16-10 *W*

Case No: 1JU-08-434 CI

The City and Borough of Yakutat,)
)
Supplemental Complaint Plaintiff,)
v.)
)
ABC Leasing, LLC and Kimberly Riedel-)
Byler, a/k/a Kimberly C. Riedel, K.)
Christina Riedel and/or Kimberly Byler,)
)
Supplemental Complaint Defendants.)

SPECIAL VERDICT FORM

We, the jury in the above-entitled case, answer the questions submitted to us as follows:

(1) Were the conveyances of the following assets by Alaskan Adventure Tours to Kimberly Riedel-Byler, also known as Kimberly C. Riedel, K. Christina Riedel and Kimberly Byler, and her reconveyance of these assets to ABC Leasing, LLC fraudulent conveyances?

- a. The vessel M/V ALASKAN LEADER
- b. The vessel M/V SOUND ADVENTURE
- c. A Mako skiff
- d. A Boston Whaler skiff
- e. An unfinished floating platform whose dimensions were approximately 80 ft X 80 ft.
- f. A 1998 Suburban vehicle
- g. A 2002-2003 GMC truck

Answer "yes" or "no". Answer: yes

If your answer to Question No. 1 was "no" because some, but not all of the listed assets were fraudulently conveyed, answer Question No. 2. Otherwise, answer Question No. 3.

(2) If you find that some, but not all of the assets listed above were fraudulently conveyed by Alaskan Adventure Tours, Inc., circle the letter preceding each asset which was fraudulently conveyed.

- Answer:
- a. The vessel M/V ALASKAN LEADER
 - b. The vessel M/V SOUND ADVENTURE
 - c. A Mako skiff
 - d. A Boston Whaler skiff
 - e. An unfinished floating platform whose dimensions were approximately 80 ft X 80 ft.
 - f. A 1998 Suburban vehicle
 - g. A 2002-2003 GMC truck

You must now answer Question No. 3.

(3) Did Kimberly Riedel-Byler, also known as Kimberly C. Riedel, K. Christina Riedel and Kimberly Byler and ABC Leasing, LLC, transferees of properties conveyed by Alaskan Adventure Tours, Inc., receive such properties free and clear of the City and Borough of Yakutat's sales tax lien, because these transferees (1) did not have actual notice (including either express, implied or inquiry notice) of the tax lien and (2) paid value for the transferred properties?

Answer "yes" or "no". Answer: No

You must now answer Question No. 4.

(4) Did Kimberly Riedel-Byler, also known as Kimberly C. Riedel, K. Christina Riedel and Kimberly Byler intentionally testify untruthfully regarding the existence or value of the assets of Alaskan Adventure Tours, Inc. at her judgment debtor examination?

Answer "yes" or "no". Answer: yes

You must now answer Question No. 5.

(5) Did Kimberly Riedel-Byler, also known as Kimberly C. Riedel, K. Christina Riedel and Kimberly Byler intentionally testify untruthfully regarding the availability of business records of Alaskan Adventure Tours, Inc. at her judgment debtor examination?

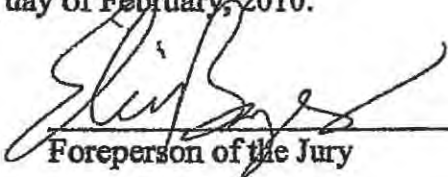
Answer "yes" or "no". Answer: yes

You must now answer Question No. 6.

(6) Did Kimberly Riedel-Byler, also known as Kimberly C. Riedel, K. Christina Riedel and Kimberly Byler intentionally transfer or conceal assets or property of Alaskan Adventure Tours, Inc. to herself or to ABC Leasing, LLC in violation of a court Order prohibiting such concealment or transfer?

Answer "yes" or "no". Answer: yes

DATED at Juneau, Alaska, this 16th day of February, 2010.


Foreperson of the Jury

IN THE SUPERIOR COURT FOR THE STATE OF ALASKA
FIRST JUDICIAL DISTRICT AT JUNEAU

The City and Borough of Yakutat,

Plaintiff,

vs.

Alaskan Adventure Tours, Inc.,

Defendant.

The City and Borough of Yakutat,

Supplemental Complaint Plaintiff,

vs.

ABC Leasing, LLC and Kimberly Riedel-
Byler, a/k/a Kimberly C. Riedel, K.
Christina Riedel and/or Kimberly Byler,

Supplemental Complaint Defendants.

RECEIVED

MAR 22 2010

HEDLAND, BRENNAN & HEIDEMAN

Case No: 1JU-08-434 CI

Filed in Chambers
State of Alaska, First District
at Juneau

MAR 18 2010

By TV Deputy

JUDGMENT ON FRAUDULENT CONVEYANCE

In accordance with the jury verdict entered in this matter on February 16, 2010,

IT IS HEREBY ORDERED THAT JUDGMENT IS ENTERED in favor of the plaintiff, the City and Borough of Yakutat, and against defendants Alaskan Adventure Tours, Inc., ABC Leasing, LLC, and Kimberly Riedel Byler (a/k/a/ Kimberly C. Riedel, K. Christina Riedel and/or Kimberly Byler, and hereinafter "Byler") as follows:

1. The conveyances of the following assets by Alaskan Adventure Tours, Inc. to Byler, and Byler's reconveyance of those assets to ABC Leasing, LLC, were fraudulent conveyances, and are therefore void. These assets are subject to execution on

LODGED 3/19/10 BY CV INITIALS
DATE

LAW OFFICES
HEDLAND BRENNAN & HEIDEMAN
A PROFESSIONAL CORPORATION
1227 WEST NINTH AVENUE, SUITE 300
ANCHORAGE, ALASKA 99501-3218
(907) 278-5528

the November 26, 2008 judgment in favor of the City and Borough of Yakutat and against Alaskan Adventure Tours, Inc.:

- a. the vessel M/V Sound Adventure, Hull Id. Number MUN292PKA40;
- b. the vessel M/V Alaskan Leader, Official Number 558637;
- c. Mako skiff, serial No. 100120276M25R;
- d. Boston Whaler skiff, serial No. BWCHC485A797;
- e. an unfinished floating platform, approx. 80'x80' in size;
- f. 1998 Chevrolet Suburban, Vin 3GNFK16R7WG102598; and
- g. 2002 GMC Truck, Vin 1GTJK33132F121397.

2. IT IS FURTHER ORDERED that the assets set out in paragraphs 1(a) through 1(g) above are subject to the tax lien filed by plaintiff in the Juneau Recording District, as Document No. 2007-008029-0, and previously foreclosed.

3. IT IS FURTHER ORDERED that the plaintiff is awarded the sum of \$_____ in attorney fees and \$_____ in costs against Alaskan Adventure Tours, Inc., ABC Leasing, LLC, and Kimberly Riedel Byler (a/k/a Kimberly C. Riedel, K. Christina Riedel and/or Kimberly Byler). The award of fees and costs made hereunder shall accrue interest at the rate of 3.5% per annum, until paid in full.

DATED this 18th day of ^{March} February, 2010.


Superior Court Judge Collins

* Fees and costs to be awarded following entry of Bill of Costs.

Judgment

Page 2 of 3

IN THE SUPERIOR COURT FOR THE STATE OF ALASKA

FIRST JUDICIAL DISTRICT AT JUNEAU

The City and Borough of Yakutat,

Plaintiff,

vs.

Alaskan Adventure Tours, Inc.,

Defendant.

The City and Borough of Yakutat,

Supplemental Complaint Plaintiff,

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ABC Leasing, LLC and Kimberly Riedel-
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Christina Riedel and/or Kimberly Byler,Supplemental Complaint Defendants.

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MAR 22 2010

HEDLAND, BRENNAN & HEIDEMAN

Case No: 1JU-08-434 CI

Filed in Chambers
State of Alaska, First District
at Juneau

MAR 18 2010

By TVa DeputyCIVIL CONTEMPT ORDER

Based upon evidence presented at the trial in this action, upon the advisory responses of the jury in its answers to questions 4, 5 and 6 in the Special Verdict Form following the trial, and upon evidence presented in pleadings and in testimony at the show cause hearings herein, the court adopts the following findings of fact and conclusions of law as to whether Kimberly Riedel-Byler, a/k/a Kimberly C. Riedel, K. Christina Riedel and/or Kimberly Byler should be held in contempt.

1. At the February 23, 2009 judgment debtor examination at which she was ordered to appear and testify truthfully as to the existence and value of any assets of

Civil Contempt Order

Page 1 of 5

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LAW OFFICES
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judgment debtor Alaskan Adventure Tours, Inc. ("AAT"), Ms. Riedel-Byler testified that AAT had no remaining assets and that all such assets had been previously disbursed to herself for unpaid wages, when in fact AAT still held a secured promissory note arising from its previous sale of the vessel M/V NORTH PACIFIC, under which AAT was still due to receive payments in excess of \$41,000 from the purchaser. Additionally, Ms. Riedel-Byler testified at this examination that the value of certain assets which had been transferred to her in exchange for \$360,000 in wages was less than the actual value of the assets transferred. This included her testimony that the M/V SOUND ADVENTURE was worth \$100,000, when in fact she had previously estimated the value of this vessel as only \$50,000 for purposes of transferring this and other assets to herself in exchange for her asserted back wages claim for \$360,000, and, shortly thereafter, signed a representation to the State of Alaska that the fair market value of this vessel was \$250,000.

2. At the February 23, 2009 judgment debtor examination and at the April 13, 2009 show cause hearing in which a continued judgment debtor examination was conducted, Ms. Riedel-Byler intentionally testified untruthfully regarding the availability of business records of AAT, stating that such records were unavailable because the Alaska State Troopers had seized her records at the end of 2007. Testimony at trial from the officer who supervised the State Trooper seizure of the records established that copies of all records seized by the troopers were returned to Ms. Riedel-Byler and AAT in February, 2008, and documentary evidence corroborated this testimony. Ms. Riedel-Byler also failed to disclose that copies of many of her business records had previously

been provided by her to her accountants, Thomas Head & Greisen, and could have been accessed by her.

3. Testimony at trial established that Ms. Riedel-Byler violated a court order entered by Judge Pallenberg on March 23, 2009 in this case, directing that AAT and its officers, agents and employees, including Kimberly Riedel, not sell, transfer, conceal, or in any manner dispose of any property liable to execution. Upon discovery by the plaintiff, as a result of a subpoena served upon AAT's accountant, that a secured promissory note payable to AAT by William Tillion existed and remain payable, Ms. Riedel-Byler, in concert with her husband, Darren Byler, arranged on the next day for a discounted payment of the remaining amounts due to AAT on the note, and arranged for such payments to be made to her wholly owned company, ABC Leasing, LLC, rather than to AAT, the payee under the note.

4. The court finds that Ms. Riedel-Byler's actions on behalf of AAT, including her false testimony and her transfer or concealment of assets, resulted in substantial harm to plaintiff City and Borough of Yakutat in the form of increased attorney's fees and costs necessarily incurred to recover amounts payable under its judgment against AAT. Had Ms. Riedel-Byler testified truthfully at the February 23, 2009 judgment debtor examination, the plaintiff would have learned of both the existence of and records regarding the Tillion promissory note, could have timely executed upon or garnished remaining payments due from payor Tillion, and collected over \$41,000 of the amounts then due under the judgment. Additionally, had Ms. Riedel-Byler testified truthfully at the February 23, 2009 judgment debtor examination

regarding the value of AAT assets, including the fact that the M/V Sound Adventure was worth \$150,000 more than she represented at the judgment debtor examination, and \$200,000 more than the amount that AAT records would have disclosed to be the valuation placed upon this vessel for purposes of an exchange for her purported \$360,000 in back wages, the excess value of the transferred assets would have been held to have not been properly transferred by AAT to Ms. Riedel-Byler and to ABC Leasing, LLC and would have been subject to execution by the plaintiff. Plaintiff CBY would then have satisfied its judgment and ^{potentially} obviated the necessity for additional litigation, including trial, herein.

Based upon the foregoing, the court concludes that Kimberly Riedel-Byler is held in civil contempt of court, for which the court ^{will consider in assessing} imposes a civil remedy against Ms. ^{an award of costs and fees in this matter} Riedel-Byler and her wholly owned business entities, AAT and ABC Leasing, LLC, in the amount of all reasonable attorney's fees and costs incurred by the plaintiff City and Borough of Yakutat in this action after February 23, 2009, pursuant to the indemnification remedy authorized by A.S. 09.50.040 and the inherent authority of this court to fashion an appropriate civil contempt remedy. The amount of attorney's fees awarded herein shall be considered in the context of plaintiff's Motion for Attorney's Fees.

DATED this 18th March day of February, 2010.

CERTIFICATION

Copies Distributed

Date 3/18/10

To

J. Brennan

K. Fitzgerald

By

[Signature]

Civil Contempt Order

[Signature]
Superior Court Judge Collins

Page 4 of 5

IN THE DISTRICT COURT FOR THE STATE OF ALASKA
FIRST JUDICIAL DISTRICT AT JUNEAU

The City and Borough of Yakutat,

Plaintiff,

v.

Alaskan Adventure Tours, Inc.,

Defendant.

Filed in Chambers
STATE OF ALASKA
FIRST JUDICIAL DISTRICT
AT JUNEAU
By TKay on 4-12-10

The City and Borough of Yakutat,

Supplemental Complaint Plaintiff,

v.

ABC Leasing, LLC and Kimberly Riedel-
Byler, aka Kimberly C. Riedel, K.
Christina Riedel and/or Kimberly Byler,

Supplemental Complaint Defendant.

1JU-08-434 CI

ORDER

Based upon the motion for attorney's fees filed by the plaintiff and the memoranda and affidavits filed in support of and opposition to the motion, the court finds as follows:

1. The plaintiff's reasonable actual attorney's fees incurred in this action after the February 23, 2009 judgment debtor examination of AAT president Kimberly Riedel-Byler were \$96,604.50.

2. Under Civil Rule 82(b)(2), the ordinary 30% award of attorney's fees to the prevailing party in an action not involving a money judgment would result in an award of \$28,981.35 to the plaintiff City and Borough of Yakutat.

1 3. Under Civil Rule 82(b)(3), the court may vary an attorney's fees award
2 upon consideration of certain factors. The court determines that an award of enhanced
3 actual attorney's fees to the plaintiff is warranted by the following factors:

4 a. As confirmed by special jury interrogatory answers, Ms. Riedel-
5 Byler intentionally lied about AAT assets at the February 23, 2009 judgment debtor
6 examination. Ms. Riedel-Byler also transferred AAT assets in direct violation of orders
7 in this case. These and other bad faith actions by Ms. Riedel-Byler were directly
8 responsible for significant costs and fees associated with this case that would not
9 otherwise have been incurred.

10 b. Ms. Riedel-Byler acted unreasonably and in bad faith at the April 13,
11 2009 debtor hearing by (as found by the jury) intentionally lying under oath about the
12 location and availability of AAT business records. This and other discovery violations
13 generated significant otherwise unnecessary costs and fees in this action.

14 c. Testimony by Ms. Riedel-Byler and Mr. Byler at trial was plainly
15 rejected by the jury as untrue, including denial of receipt of seven separate letters from
16 Yakutat regarding their taxes over a ten-month period, allegations that the Chief of
17 Police, the Borough Clerk and the Borough Attorney were all lying under oath when they
18 testified to discussions with the Bylers about their taxes, allegations that an Alaska State
19 Trooper lied about his evidence logs/return and lied about a face-to-face discussion with
20 Ms. Riedel-Byler. At best, these claims stretched credibility and resulted in a far more
21 lengthy trial that might otherwise have been necessary. Many of the claims and the
22 defenses by the Bylers in this case were patently unreasonable and bordered on bad faith.

23 4. Additionally and alternatively, the plaintiff is entitled to an award of its
24 enhanced attorney's fees incurred after the February 23, 2009 judgment debtor
25 examination of AAT president Kimberly Riedel-Byler under AS 09.50.040. The court

1 found Ms. Riedel-Byler, acting on behalf of defendant AAT, to be in contempt of court
2 under AS 09.50.010 for deceit or abuse of process or proceedings of the court and for
3 disobedience of an order of the court. Ms. Riedel-Byler intentionally testified
4 untruthfully regarding the existence and value of AAT assets at the February 23, 2009
5 judgment debtor examination, intentionally testified untruthfully regarding the
6 availability of AAT business records at the February 23, 2009 judgment debtor
7 examination and intentionally concealed and transferred AAT property to herself, in
8 violation of a court order prohibiting such concealment and transfer. These acts of
9 contempt justify an indemnity award to the plaintiff City and Borough of Yakutat of
10 reasonable fees and costs incurred by it as a result of the misrepresentations and illegal
11 transfers. While not all fees incurred after February 23, 2009 were directly related to the
12 falsehoods or improper transfers, significant fees were directly related to refuting and/or
13 discovering these improper acts by Mr. and Ms. Riedel-Byler.

14 5. Plaintiff City and Borough of Yakutat is therefore awarded attorney's fees
15 against defendant Kimberly Riedel-Byler in the amount of \$77,283.60 or 80% of actual,
16 reasonable fees incurred in this supplemental action.¹

17 DATED at Juneau, Alaska this 12th day of April, 2010.

18
19 **CERTIFICATION**

20 Copies Distributed

21 Date 4-12-10

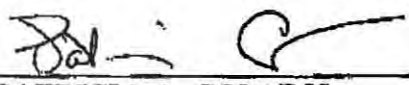
22 To

J. Brennan

K. Fitzgerald

Via Fax

23 By TXay

24
25 
PATRICIA A. COLLINS
Superior Court Judge

1 As AAT has filed for bankruptcy protection, an automatic stay is in effect as to AAT.
Therefore, this order only applies to Kimberly Riedel-Byler, aka Kimberly C. Riedel aka
Kimberly Byler.

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF ALASKA

In re:

ALASKAN ADVENTURE TOURS,
INC.,

Debtor.

Case No. A10-00282-DMD
Chapter 11

Filed On
6/18/10

**MEMORANDUM ON DISMISSAL, RELIEF FROM STAY,
AND ADEQUATE PROTECTION**

This chapter 11 proceeding is the culmination of years of tax litigation by Kimberly Reidel-Byler, her husband Darren Byler and the City and Borough of Yakutat. Reidel-Byler is the 100% owner of the debtor, Alaskan Adventure Tours ("AAT"). The City and Borough of Yakutat ("CBY") holds a substantial tax lien against AAT's assets. Promptly after AAT filed its chapter 11 petition, CBY moved for dismissal on the grounds of bad faith. Under the circumstances present here, I find CBY's motion well taken. The motion to dismiss will be granted, under the conditions requested by CBY. Further, the motion for relief from stay will be granted, to the extent relief from stay is necessary to satisfy the conditions specified for dismissal. Finally, CBY's request for adequate protection is granted to the extent already provided in this court's Order Granting Debtor's Motion for Authority to Conduct Business Outside the Ordinary Course, entered on June 7, 2010, and until such time as the United States District Court can address these issues in the context of the civil action pending before that court.

EXHIBIT

5

PAGE

1

OF

12

Byler, Darren's step-mother, as personal representative. No wrongful death claim was asserted and the estate was closed June 12, 2008.⁶ On June 17, 2008, Darren Byler filed a petition for subsequent administration in Alaska.⁷ On July 7, 2008, Darren and Reidel-Byler executed an "Agreement Between Alaska Adventure Tours, Inc/ABC Leading, LLC and the Estate of Jerry Byler" in which AAT and ABC agreed to settle the wrongful death claim for \$2.5 million.⁸ The settlement was secured by a \$2.5 million preferred mortgage against the vessel *Alaskan Leader*, but Darren agreed that AAT/ABC would have full control of the vessel and all other AAT/ABC assets for a period of two years.⁹

After the jury in CBY's state court action had entered its special verdict in the the fraudulent conveyance action, Darren Byler commenced an action in the United States District Court for the District of Alaska on behalf of his father's estate against the M/V *Alaskan Leader* and, on March 16, 2010, moved for ex parte issuance of a warrant *in rem* against the vessel. Darren sought to arrest the vessel on the basis of the settlement agreement between AAT/ABC and his father's estate and the preferred mortgage that the settlement agreement had purported to grant. Magistrate Judge John Roberts denied this relief.¹⁰ CBY

⁶ *Id.*, Ex. 9.

⁷ *Id.*, Ex. 10.

⁸ *Id.*, Ex. 12.

⁹ CBY's Mem. in Supp. of Mot. to Dismiss (Docket No. 16-1), Exs. 12, 13. The fact that the agreement imposed liability upon both AAT and ABC indicates that Reidel-Byler and Darren considered the transfer of AAT's assets to ABC a sham transaction.

¹⁰ *Id.*, Ex. 8.

has intervened in the proceedings before Judge Roberts, which are now stayed due to AAT's chapter 11 filing.

CBY procured the arrest of AAT's vessels on April 8, 2010, at approximately 10:00 a.m. AAT filed its chapter 11 petition roughly two hours later, at 12:20 p.m.¹¹ CBY filed motions to dismiss, for relief from stay and for adequate protection on April 21, 2010. The motions were heard on May 18, 2010 and May 24, 2010. At the conclusion of oral argument on May 24th, the parties stipulated that this court defer its decision until a status conference on June 7, 2010. In the interim, the debtor filed a motion to allow it to move the *M/V Sound Adventure* from Kodiak Island to Amelia, Louisiana to possibly work for British Petroleum in the Gulf of Mexico oil spill clean-up. This court granted the motion subject to a number of conditions.

The Ninth Circuit has found that bad faith can constitute cause for the dismissal of a chapter 11 petition. In *Marsch v. Marsch (In re Marsch)*,¹² the court stated:

The bankruptcy court may dismiss a Chapter 11 case "for cause" pursuant to 11 U.S.C. § 1112(b). Although section 1112(b) does not explicitly require that cases be filed in "good faith," courts have overwhelmingly held that a lack of good faith in filing a Chapter 11 petition establishes cause for dismissal. "The existence of good faith depends on an amalgam of factors and not upon a specific fact." The test is whether a debtor is attempting to unreasonably deter and

¹¹ Ch. 11 Petition, filed Apr. 8, 2010 (Docket No. 1).

¹² 36 F.3d 825 (9th Cir. 1994).

harass creditors or attempting to effect a speedy, efficient reorganization on a feasible basis.¹³

The court went on to find that a chapter 11 petition filed by a state court judgment debtor solely to avoid the posting of an appeal bond, when the debtor had sufficient nonbusiness assets to satisfy a judgment, was filed in bad faith and subject to dismissal.

The Ninth Circuit has further noted that bad faith, as cause for dismissal, “involves the application of the ‘totality of the circumstances’ test.”¹⁴ Among the factors a bankruptcy court should consider are whether the debtor has unfairly manipulated the Bankruptcy Code, filed his petition or plan in an inequitable manner, or filed solely to defeat state court litigation.¹⁵ The court should also consider “whether egregious behavior is present.”¹⁶

Here, CBY seeks to establish bad faith under a number of theories. First, CBY alleges bad faith arising through the debtor’s repeated failure to pay sales taxes. While the failure to pay sales taxes, by itself, is insufficient to justify dismissal on bad faith grounds, in this case the debtor both failed to pay sales taxes *and* fraudulently transferred all of its assets to other entities to avoid their payment. Also, Reidel-Byler lied repeatedly about the debtor’s assets and was found to be in civil contempt by the state court. Further, Reidel-

¹³ *Id.* at 828 (citations omitted).

¹⁴ *Leavitt v. Soto (In re Leavitt)*, 171 F.3d 1219, 1224 (9th Cir. 1999), citing *Eisen v. Curry (In re Eisen)*, 14 F.3d 469, 470 (9th Cir. 1994).

¹⁵ *Leavitt*, 171 F.3d at 1224.

¹⁶ *Id.*

Byler lied about a \$360,000 "loan" allegedly made to the debtor, and entered into a collusive transaction with her husband whereby the debtor's assets were mortgaged for \$2.5 million for the benefit of the estate of Jerry Byler.

CBY argues that it is the only true creditor of substance and that chapter 11 shouldn't be invoked to resolve what is essentially a two-party dispute. There are other creditors scheduled by AAT, however, who cannot be considered insiders or otherwise acting in collusion with the Bylers. The IRS is listed with a disputed priority claim for \$128,582.59. Accountants and attorneys with claims of \$79,956.35 are also listed as disputed, unsecured creditors. This is not just a two party dispute.

CBY argues that AAT has no potentially viable business worthy of protection under chapter 11. It is certainly true that Darren Byler has lost his guide license and cannot work as a hunting guide. The Bylers' attempts to create an eco-tourism business do not look promising either. AAT has but one \$45,000.00 contract for this summer. The government's shut-down of Shell's drilling plans in the Beaufort and Chukchi Seas means that the debtor's largest vessel, the M/V *Alaskan Explorer*, will not be working for Shell this summer, although there may be work for AAT next summer. A potential opportunity exists for AAT's M/V *Sound Adventure*, however, due to the disastrous British Petroleum oil spill in the Gulf of Mexico. The vessel is en route to the Gulf and may find work there. The extent and profitability of the work is unknown at this time.

CBY maintains that the debtor's petition should be dismissed utilizing the factors from *Little Creek Development Co. v. Commonwealth Mortgage Corp.* (Matter of

debtor should have the ability to make adequate protection payments. Whether the employment will be long enough to sustain a plan remains to be seen.

There are only a few unsecured creditors in this case, but their claims are not small. The IRS is listed with a disputed, priority unsecured claim of \$128,582.29 and other unsecured claims total roughly \$80,000.00. The debtor has lost its litigation with CBY. It lacks the present ability to pay CBY's judgments, which are in excess of \$200,000. Further, it is difficult to determine whether AAT can propose a feasible plan when the wrongful death claim held by Jerry Byler's estate remains unliquidated. If a valid wrongful death claim and maritime lien is found to exist on behalf of Jerry Byler's estate, it would prime CBY's judgments and all other claims.

Given the status of CBY's judgments and collection efforts, bankruptcy does seem to offer the only possibility of forestalling loss of the debtor's vessels to this creditor. There have been allegations of wrongdoing by Kimberly Reidel-Byler, a principal of the debtor. Those allegations have been proven at trial in state court.

Looking at the "totality of circumstances" present here, a finding of bad faith is warranted. In my view, the debtor is attempting to unreasonably deter and harass CBY through the filing of its chapter 11 petition. AAT is not attempting to effect a speedy, efficient reorganization, nor can it propose a feasible plan until the wrongful death claim has been liquidated. This court can neither liquidate the claim nor estimate it for purposes of confirming a chapter 11 plan.¹⁹ The debtor, through its principals, is seeking to game the

¹⁹ 28 U.S.C. § 157(b)(2)(B).

system to its advantage, something that has occurred repeatedly in the past. As noted by Collier:

One of the basic underpinnings of the good faith doctrine, and a factor that helps explain its purpose, is the fundamental policy that bankruptcy relief is generally limited to the "honest but unfortunate debtor." As one court has explained in the context of dismissing a chapter 11 case for lack of good faith: "Congress has never intended that bankruptcy be a refuge for the irresponsible, unscrupulous or cunning individual."²⁰

The Bylers own and control AAT. They are not honest debtors. Their misfortune with CBY has been brought about by their own misconduct. They do not deserve the benefits of chapter 11. This case should be dismissed.

CBY modified its request for dismissal at the status conference held June 7, 2010. It requested that the court delay dismissal until four conditions were met: (1) that the Federal District Court assume jurisdiction over the *in rem* action; (2) that the complaint pending in Federal District Court be amended to add the *in personam* action; (3) that an order regarding the appointment of a receiver be entered in Federal District Court;²¹ and (4) to the extent it is appropriate, that this court's Order Granting Debtor's Motion for Authority to Conduct Business Outside the Ordinary Course, entered on June 7, 2010 (Docket No. 53),

²⁰ 7 Collier on Bankruptcy, ¶ 1112.07[3] (Alan N. Resnick & Henry J. Sommer eds., 16th ed.).

²¹ This order may be entered on stipulation of the parties or upon determination of an appropriate motion filed in that court.

be adopted by the Federal District Court. I find that these conditions are reasonable. They will be adopted in this court's conditional order of dismissal.

As for CBY's remaining motions, this court will grant relief from stay, to the extent necessary to permit the above four conditions to be satisfied in Federal District Court proceeding.²² Once those conditions have been satisfied, a final order of dismissal will be entered in this case and further relief from stay will be moot. Finally, CBY is granted adequate protection as stated in this court's Order Granting Debtor's Motion for Authority to Conduct Business Outside the Ordinary Course, entered on June 7, 2010 (Docket No. 53). No additional relief will be granted at this time. The status quo will be maintained until the above four conditions have been satisfied in the Federal District Court proceeding, at which time this case will be dismissed and AAT, CBY, and the Estate of Jerry Byler may seek any further relief or remedies in that court.

An order will be entered consistent with this memorandum.

/ / / /

/ / / /

DATED: June 17, 2010.

BY THE COURT

/s/ Donald MacDonald IV

²² "The existence of bad faith in commencing a bankruptcy case constitutes cause for granting relief from the stay pursuant to § 362(d)." *Duvar Apt., Inc. v. Fed'l Deposit Ins. Corp. (In re Duvar Apt., Inc.)*, 205 B.R. 196, 200 (B.A.P. 9th Cir. 1996), citing *In re Walter*, 108 B.R. 244, 247 (Bankr. C.D. Cal. 1989).

DONALD MacDONALD IV
United States Bankruptcy Judge

Serve: G. Spraker, Esq.
S. Shamburek, Esq.
W. DeVoe, Esq.
J. Brennan, Esq.
K. Hill, Esq.
U.S. Trustee
CM/ECF Participants per Notice of Electronic Filing
Hon. J. Roberts, U. S. Magistrate Judge (*courtesy copy* re: Case No. 3:10-cv-00055-HRH-JDR)
6/18/10

IN THE SUPERIOR COURT FOR THE STATE OF ALASKA
FIRST JUDICIAL DISTRICT AT JUNEAU

The City and Borough of Yakutat,

Plaintiff,

vs.

Alaskan Adventure Tours, Inc.,

Defendant.

FILED IN CHAMBERS
State of Alaska
First Judicial District at Juneau
By: TK on: 1-31-11

Case No: 1JU-08-434 CI

The City and Borough of Yakutat,

Supplemental Complaint Plaintiff,

vs.

ABC Leasing, LLC and Kimberly Riedel-
Byler, a/k/a Kimberly C. Riedel, K.
Christina Riedel and/or Kimberly Byler,

Supplemental Complaint Defendants.

THIRD AMENDED JUDGMENT ON FRAUDULENT CONVEYANCE

In accordance with the jury verdict entered in this matter on February 16, 2010,
IT IS HEREEY ORDERED THAT JUDGMENT IS ENTERED in favor of the
plaintiff, the City and Borough of Yakutat, and against defendants Alaskan Adventure
Tours, Inc., ABC Leasing, LLC and Kimberly Riedel-Byler (aka Kimberly C. Riedel, K.
Christina Riedel and/or Kimberly Byler and hereinafter "Byler") as follows:

1. The conveyances of the following assets by Alaskan Adventure Tours, Inc. to Byler and Byler's reconveyance of those assets to ABC Leasing, LLC were fraudulent conveyances and are therefore void. These assets are subject to execution on

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LOGGED 1/31/11 BY gug INITIALS
DATE

the November 26, 2008 judgment in favor of the City and Borough of Yakutat and against Alaskan Adventure Tours, Inc.:

- a. the vessel M/V Sound Adventure, Hull ID Number MUN292PKA40;
- b. the vessel M/V Alaskan Leader, Official Number 558637;
- c. Mako skiff, serial number 100120276M25R;
- d. Boston Whaler skiff, serial number BWCHC485A797;
- e. an unfinished floating platform, approximately 80'X 80' in size;
- f. 1998 Chevrolet Suburban, Vin 3GNFK16R7WG102598; and
- g. 2002 GMC truck, Vin 1GTJK33132F121397.

2. **IT IS FURTHER ORDERED** that the assets set out in paragraphs 1(a) through 1(g) above are subject to the tax lien filed by plaintiff in the Juneau Recording District, as Document No. 2007-008029-0 and previously foreclosed.

3. **IT IS FURTHER ORDERED** that the plaintiff is awarded the sum of \$77,283.60 in attorney's fees and \$18,820.35 in costs against defendants Alaskan Adventure Tours, Inc., ABC Leasing, LLC and Kimberly Riedel-Byler (aka Kimberly C. Riedel, K. Christina Riedel and/or Kimberly Byler). The award of fees and costs made hereunder shall accrue interest at the rate of 3.5% per annum, until paid in full.

DATED ~~None~~ ~~pro tunc~~ March 18, 2010.

LAW OFFICES
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1227 WEST NINTH AVENUE, SUITE 300
ANCHORAGE, ALASKA 99501-3216
(907) 279-6528

DATED at Juneau, Alaska this 29th day of January, 2011.

Pat: C
PATRICIA A. COLLINS
Superior Court Judge

CERTIFICATION

The undersigned hereby certifies that on the 15th day of February, 2011 a true copy of the foregoing document was served on James Brennan and Kevin Fitzgerald via fax.

TK
Judicial Assistant

3000.77485

LAW OFFICES
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8. Attorneys for Plaintiff

9. IN THE UNITED STATES DISTRICT COURT
10. FOR THE DISTRICT OF ALASKA

11. ESTATE OF JERRY L. BYLER,

12. Plaintiff,

13. v.

14. ALASKAN LEADER, Official No. 558637, its
15. Engines, Machinery, Appurtenances, etc.,
16. *In Rem*, and ALASKAN ADVENTURE
17. TOURS, INC., *in personam*,

18. Defendants,

19. CITY AND BOROUGH OF YAKUTAT,

20. Intervenor.

IN ADMIRALTY

Case No. 3:10-cv-00055-HRH

21. DECLARATION OF DARREN BYLER

22. I, Darren Byler, declare as follows:

23. 1. I am the Personal Representative of my father's estate. We are engaged in
24. litigation with Alaskan Adventure Tours, Inc. ("AAT") and the City and Borough
25. of Yakutat ("CBY") before the US District Court in Anchorage.
26. 2. I have spoken with a number of people about the events in Yakutat on May 15,
2007. This includes Sergeant Robert Cox, formerly a State Trooper, who


Ex. K, p. 1 of 2

DECLARATION OF DARREN BYLER
~~Estate of Jerry L. Byler v. ALASKAN LEADER~~
Case No. 3:10-cv-00055-HRH - Page 1 of 3

HOLMES WEDDLE & BARCOTT
999 THIRD AVENUE, SUITE 2600
SEATTLE, WASHINGTON 98104-4011
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conducted the investigation into the death of my father. His comments to me are summarized in the attached draft declaration that my counsel has endeavored to get signed, but has not been able to obtain yet. The information contained in this declaration represents, to the best of my understanding, what Sergeant Cox explained to me in my several conversations with him.

DATED this 17 day of March, 2011.


Darren Byler

DECLARATION OF DARREN BYLER
Estate of Jerry L. Byler v. ALASKAN LEADER
Case No. 3:10-cv-00055-HRH - Page 2 of 3

Ex. K, p. 2 of 2

IN THE SUPERIOR COURT FOR THE STATE OF ALASKA
FIRST JUDICIAL DISTRICT AT JUNEAU

The City and Borough of Yakutat,)
)
 Plaintiff,)
 vs.)
)
 Alaskan Adventure Tours, Inc.,)
)
 Defendant.)

Case No: 1JU-08-434 CI

The City and Borough of Yakutat,)
)
 Supplemental Complaint Plaintiff,)
 vs.)
)
 ABC Leasing, LLC and Kimberly Riedel-)
 Byler, a/k/a Kimberly C. Riedel, K.)
 Christina Riedel and/or Kimberly Byler,)
)
 Supplemental Complaint Defendants.)

AFFIDAVIT OF ROSE GORDON

STATE OF ALASKA)
)
 THIRD JUDICIAL DISTRICT)

Rose Gordon, being duly sworn, states:

1. I am over the age of 18 and am knowledgeable about the facts discussed in this affidavit.
2. I am a police officer employed by the Department of Public Safety of the City and Borough of Yakutat, and was in this position in May, 2007.

Affidavit of Rose Gordon

Page 1 of 4

LAW OFFICES
HEDLAND BRENNAN & HEIDEMAN
A PROFESSIONAL CORPORATION
1227 WEST NINTH AVENUE, SUITE 300
ANCHORAGE, ALASKA 99501-3218
(907) 279-5528

3. On May 15, 2007, I was involved in the preliminary investigation of the death of Jerry Byler, which was performed by our police department at the request of the Alaska State Troopers. On February 23, 2011, I gave a deposition regarding my involvement, which was taken by the attorneys for the Estate of Jerry L. Byler in the Federal District Court case of Estate of Jerry L. Byler v. Alaskan Leader, in which the City and Borough of Yakutat is an intervenor.

4. As I described in my deposition, on the morning of May 15, 2007, I assisted Chief Nichols in moving the body of the deceased from the patrol vehicle pickup truck onto a concrete slab on the floor of the Public Works bay, which was in the same building in which the police department was then located upstairs. This involved our moving the deceased, in a body bag, approximately six to eight feet.

5. The purpose of moving the deceased to the concrete slab was to permit examination and photographing of the body, as part of our police investigation. I was directed by Chief Nichols to perform this examination, with the assistance of our communications officer, Angel Blazina.

6. Chief Nichols had a portable audio recording device on his person, which recorded audio from the time Chief Nichols picked up Kimberly Riedel-Byler and the body of the decedent at the Yakutat airport, through the time I assisted the Chief in offloading the body in the Public Works bay, and up until he went upstairs to meet with and interview Kimberly Riedel-Byler and Brian Barton. I have listened carefully to this audio recording, which is entitled "First Contact Kim Byler".

7. I understand that, in this state court case, Alaskan Adventure Tours (AAT) now claims that a radio conversation picked up on Chief Nichols' audio recording demonstrates that I was not present with Chief Nichols near the conclusion of the audio recording, but was still three minutes away from the station. This is not true. I was present with Chief Nichols, and made the radio call in question, to Angel Blazina, who was the person who was away from the station, to determine how soon she would arrive so that she could assist me in photographing and examining the decedent's body.

8. The digital audio recording, which is 17 minutes and 19 seconds long, indicates the timing of conversations during the recording. At approximately 14:08, the Chief can be heard to say "I'm just going to go upstairs really quick, Rose, and what I'm going to do is I'll come down and we'll bring...." The Chief was addressing this comment to me; I was present.

9. The Chief then brought Kimberly Riedel-Byler upstairs, to wait in his office, then came back downstairs so that he and I could offload the body onto the concrete slab.

10. It was at that point, after Chief Nichols had come back down to the Public Works bay, that I made a radio call to Angel Blazina, who I knew to then be absent from the station, and who I was going to need for assistance when I examined and photographed the body. The transmission, which can clearly be heard on the audio recording, is as follows:

Officer Gordon: CO, Unit 4.

Angel Blazina on Radio: Go ahead Unit 4.

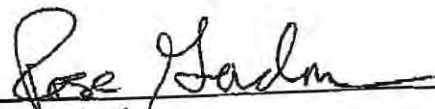
Officer Gordon: When do you estimate...[inaudible]

Angel Blazina on Radio: Three minutes.

"CO" means Communications Officer, which was Angel Blazina's position. "Unit 4" is my own radio designation with the police department. My transmission "CO Unit 4" meant that I was calling the Communications Officer, and identifying myself as the caller. In response to my request, Angel Blazina indicated she would arrive at the station in three minutes.

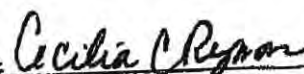
11. After this transmission, and while the audio recorder was still running, the sound of Chief Nichols and I sliding the decedent's body, in the body bag, off of the pickup truck and onto the concrete slab, can plainly be heard, starting at approximately 16:18 in the audio recording. Immediately after we had accomplished this, the Chief went back upstairs; I understood his purpose was to then interview Kimberly Riedel Byler.

~~ANCHORAGE~~ ^{YAKUTAT}
DATED AT ~~ANCHORAGE~~, ALASKA this 24th day of March, 2011.


Rose Gordon

SUBSCRIBED AND SWORN to before me, this 24th day of March, 2011.




Notary Public in and for Alaska
My Commission Expires: 7/17/2011

3000.81/501

Affidavit of Rose Gordon

Page 4 of 4

LAW OFFICES
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IN THE SUPERIOR COURT FOR THE STATE OF ALASKA

FIRST JUDICIAL DISTRICT AT JUNEAU

The City and Borough of Yakutat,)

Plaintiff,)

vs.)

Alaskan Adventure Tours, Inc.,)

Defendant.)

Case No: 1JU-08-434 CI

The City and Borough of Yakutat,)

Supplemental Complaint Plaintiff,)

vs.)

ABC Leasing, LLC and Kimberly Riedel-)

Byler, a/k/a Kimberly C. Riedel, K.)

Christina Riedel and/or Kimberly Byler,)

Supplemental Complaint Defendants.)

AFFIDAVIT OF MATTHEW JOY

STATE OF ALASKA)

THIRD JUDICIAL DISTRICT)

Matthew Joy, being duly sworn, states:

1. I am over the age of 18 and am knowledgeable about the facts discussed in this affidavit.

2. I am the president and lead computer consultant of Bright Solutions, Inc., a computer and internet commerce consulting firm located in Anchorage, Alaska. One of our clients is the City and Borough of Yakutat for whom, since 2001, we have provided contract consulting IT (information technology) services, including services relating to installation

and maintenance of desktop (workstation) computers and backup server systems. One of the CBY offices for which we have provided services is the CBY Department of Public Safety, the police department.

3. Since 1997, I have functioned as an expert in numerous cases in Alaska State court, as well as for federal and military jurisdictions, and have provided expert testimony in numerous cases, including cases in which allegations have been made of alteration or modification of files stored on computers.

4. I have been asked in this case to review the Declaration of Douglas S. Lacey, which states that Mr. Lacey is an expert in audio and video recordings, and to evaluate his conclusion that he cannot rule out the possibility of modification of the date/time information and content of an audio file entitled "Interview of Kim Byler". My understanding is that there has been an allegation that some portion of the "Interview with Kim Byler" audio file may have been altered to either add or remove some portion of the recording.

5. It is my understanding that the Interview with Kim Byler audio file was originally recorded on May 15, 2007 by CBY police Chief John Nichols on a portable digital audio recorder, and downloaded from the recorder onto Chief Nichols' desktop computer. The desktop computer used by Chief Nichols in 2007 has since been replaced. However, the data which was on that computer still exists in the stored backup data on a server located at CBY Department of Public Safety. The stored backup data includes five copies of the Interview with Kim Byler, four of which were in WMA (Windows Media) format, and one of which was in the .m4a format used by the iTunes media player.

6. Mr. Lacey's declaration states that it is a "possibility" that "cannot be ruled out" that the audio file "Interview with Kim Byler" was "altered or edited" after it was created "without further information about the cause of the March 24, 2009 date of the file". I do have access to additional information, some of which is attached to this affidavit, which was apparently not reviewed by Mr. Lacey, and I can rule out the assertion that this audio file has been altered or edited. Alteration or editing of the Interview with Kim Byler audio file can be ruled out by reviewing the restored files from the backup and copies of the audio which were on CD's burned from the computer shortly after the recordings were made, and by referring to the timestamps and metadata within the file itself.

There are two places where date and time stamps are stored relating to each electronic copy of the "Interview with Kim Byler" audio file. One such place is within the audio recording itself, which Mr. Lacey references in Page 2 of his report. The other place for date and time stamps will be associated with the computer file system which is external to the actual recording itself. There are many ways that normal computer usage can alter the file system date stamps without changing the content within the file, and this is what appears to have happened to some, but not all copies of this particular audio file.


I did a comparison of each of the "07-0438-0043 Interview with Kim Byler.wma" audio files shown to have been first stored to Chief Nichols' old desktop computer on May 15, 2007 with the "07-0438-0043 Interview with Kim Byler.wma" associated with the later date stamp of March 24, 2009. The oldest windows file system modification date associated with any copy of the "07-0438-0043 Interview with Kim Byler.wma" which I was able to locate was not March 24, 2009, as Mr. Lacey states, but rather May 15, 2007. The later date stamp of March 24, 2009 was a windows file system date stored external to the actual "07-

12. I also compared the completion times for the Interview of Kim Byler and Interview of Brian Barton, respectively, as shown on both the backup server data and on the properties of the CDs burned from the computer for each of these interviews. These confirm that the Interview of Brian Barton did not occur until after completion of the Interview of Kim Byler.

13. In conclusion, the data stored on Yakutat Police Department's backups, and on the original CDs burned from Chief Nichols' desktop computer, demonstrate conclusively that (1) this audio file has not been altered or edited since the time it was originally downloaded onto the Chief Nichols' desktop computer on May 15, 2007, and that (2) the Interview with Kim Byler was concluded at 11:07 a.m. on May 15, 2007, prior to commencement of the Interview with Brian Barton.


14. Bright Solutions has assigned its billing related to analyzing the issue of alleged alteration of audio files to a separate billing. I have attached as Exhibit "E" our March 25, 2011 statement for time spent on this matter, at our normal billing rate of \$150 per hour. This reflects total charges of \$1,737.50 to the City and Borough of Yakutat for this work. It does not include extensive time I have spent in analyzing this issue in connection with another case, Estate of Jerry Byler v. Alaskan Adventure Tours, Inc., in which I also prepared for and gave a lengthy deposition on March 18, 2011.

DATED AT ANCHORAGE, ALASKA this 25th day of March, 2011.


Matthew Joy

SUBSCRIBED AND SWORN to before me, this 25th day of March, 2011.




Notary Public in and for Alaska
My Commission Expires: 12-25-11

3000.77487

HEDLAND BRENNAN & HEIDEMAN
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Affidavit of Matthew Joy

Page 7 of 7

1
2 Directory of H:\Byler\Backup Set A\100GB\Chief\jsnichols2\Desktop\ChiefCleanup\Chief File\Reports
3 Forms\Olympus Recording
4
5 03/26/2010 04:30 PM <DIR> .
6 03/26/2010 04:30 PM <DIR> ..
7 03/26/2010 04:30 PM <DIR> 2007 Cases
8 0 File(s) 0 bytes
9
10 Directory of H:\Byler\Backup Set A\100GB\Chief\jsnichols2\Desktop\ChiefCleanup\Chief File\Reports
11 Forms\Olympus Recording\2007 Cases
12
13 03/26/2010 04:30 PM <DIR> .
14 03/26/2010 04:30 PM <DIR> ..
15 03/26/2010 04:30 PM <DIR> Case# 07-0438-0043
16 0 File(s) 0 bytes
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18 Directory of H:\Byler\Backup Set A\100GB\Chief\jsnichols2\Desktop\ChiefCleanup\Chief File\Reports
19 Forms\Olympus Recording\2007 Cases\Case# 07-0438-0043
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21 03/26/2010 04:30 PM <DIR> .
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23 05/17/2007 09:53 AM 8,411,336 07-0438-0043 First contact Kim Byler.WMA
24 05/15/2007 11:24 AM 5,786,390 07-0438-0043 Interview Brian Barton.WMA
25 03/24/2009 10:23 AM 9,169,644 07-0438-0043 Interview Kim Byler.WMA
26 3 File(s) 23,367,370 bytes
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29

1 0 File(s) 0 bytes

2

3 Directory of H:\Byler\Backup Set A\Local Disk\shared\profiles\jsnichols2\Desktop\New Folder\Reports

4 Forms\Olympus Recording\Case# 07-0438-0043

5

6 11/26/2009 10:12 PM <DIR> .

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8 05/15/2007 11:07 AM 9,169,644 07-0438-0043 Interview Kim Byler.WMA

9 1 File(s) 9,169,644 bytes

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4

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7 05/15/2007 11:07 AM 9,169,644 07-0438-0043 Interview Kim Byler.WMA

8 1 File(s) 9,169,644 bytes

9

10 Directory of H:\Byler\Backup Set A\sidney\Local Disk\Documents and Settings\JSNICHOLS

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14 10/04/2009 10:47 AM <DIR> Desktop

15 0 File(s) 0 bytes

16

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18

19 10/04/2009 10:47 AM <DIR> .

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21 05/26/2009 01:03 AM <DIR> Chief File

22 0 File(s) 0 bytes

23

24 Directory of H:\Byler\Backup Set A\sidney\Local Disk\Documents and
25 Settings\JSNICHOLS\Desktop\Chief File

26

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 5 Settings\JSNICHOLS\Desktop\Chief File\Reports Forms
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 8 01/12/2009 04:17 PM <DIR> ..
 9 03/04/2009 11:23 AM <DIR> Olympus Recording
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 30 0043

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2 01/24/2008 10:19 PM <DIR> .
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4 03/24/2009 10:23 AM 9,169,644 07-0438-0043 Interview Kim Byler.WMA
5 1 File(s) 9,169,644 bytes
6
7 Directory of H:\Byler\Backup Set A\sidney\Local Disk\Documents and Settings\JSNICHOLS\Recent
8
9 04/15/2008 10:28 AM 1,376 07-0438-0043 First contact Kim Byler.WMA.Ink
10 02/12/2010 02:19 PM 1,508 07-0438-0043 Interview Brian Barton.WMA.Ink
11 02/12/2010 02:17 PM 1,493 07-0438-0043 Interview Kim Byler.WMA.Ink
12 3 File(s) 4,377 bytes
13
14 Total Files Listed:
15 57 File(s) 125,423,066 bytes
16 194 Dir(s) 59,175,682,048 bytes free
17
18

1 After restoring files to a temporary directory and ran a file comparison on them... using the MD5
2 summer application. MD5 hashing sums are a common way of calculating a code which can be used to
3 check a file to compare with another copy of the file and confirm content accuracy. If the calculated
4 hash values match then the files which they were calculated from can be considered identical.

5 Per Wikipedia - <http://en.wikipedia.org/wiki/MD5>

6 MD5 and other hash functions are also used in the field of electronic discovery, in order to
7 provide a unique identifier for each document that is exchanged during the legal discovery
8 process. This method can be used to replace the "Bates stamp" numbering system that has been
9 used for decades during the exchange of paper documents.

10 -----
11 # MD5 checksums generated by MD5summer (<http://www.md5summer.org>)

12 # Generated 3/16/2011 1:07:04 AM

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14 File/Reports Forms/2007 Cases/2007 Case Reports/07-0438-0043 Case report.doc

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27 Kim Byler.WMA

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30 Barton.WMA

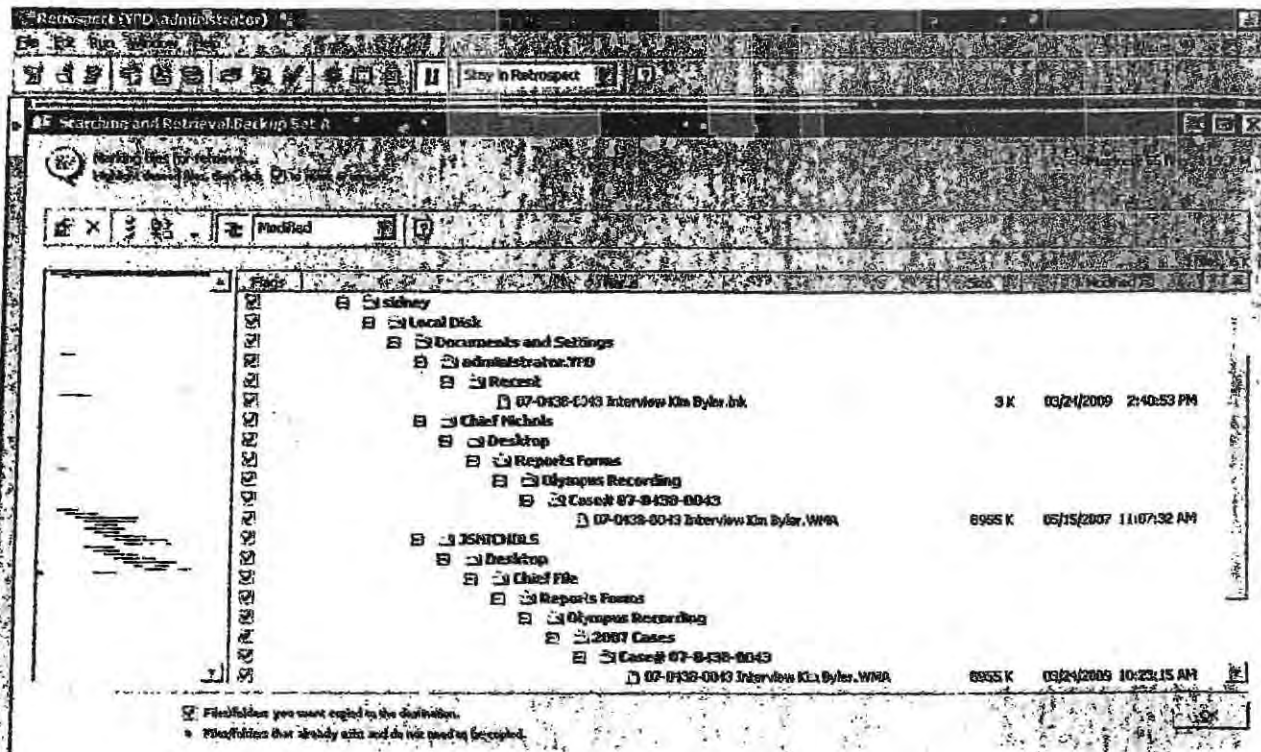
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32 File/Reports Forms/Olympus Recording/2007 Cases/Case# 07-0438-0043/07-0438-0043 Interview Kim
33 Byler.WMA

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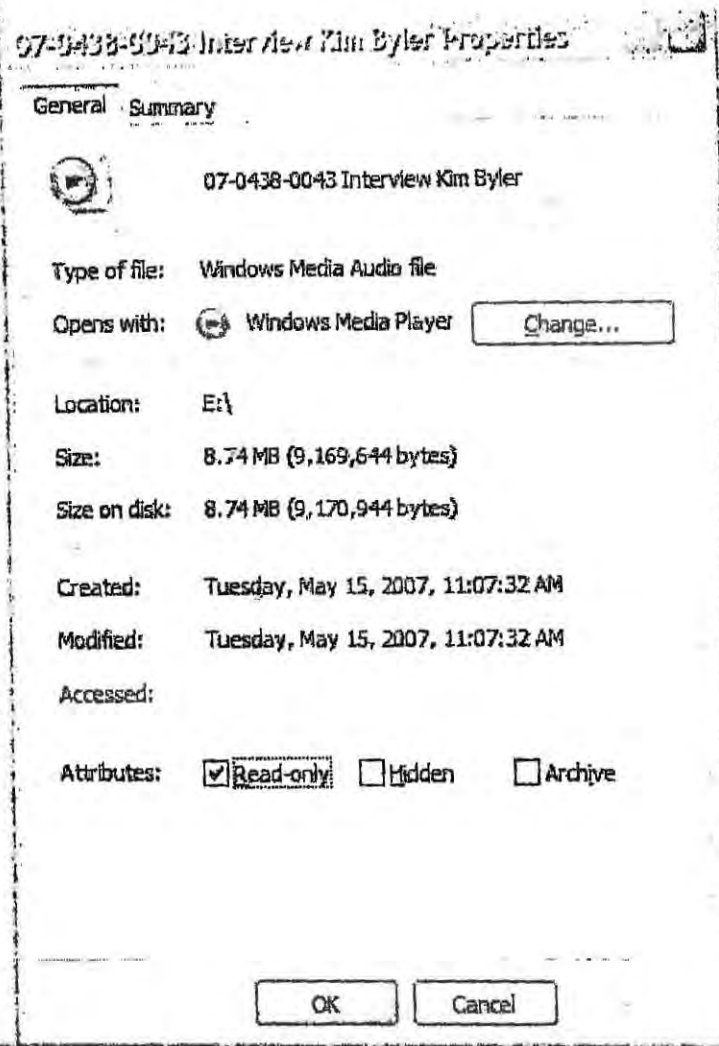
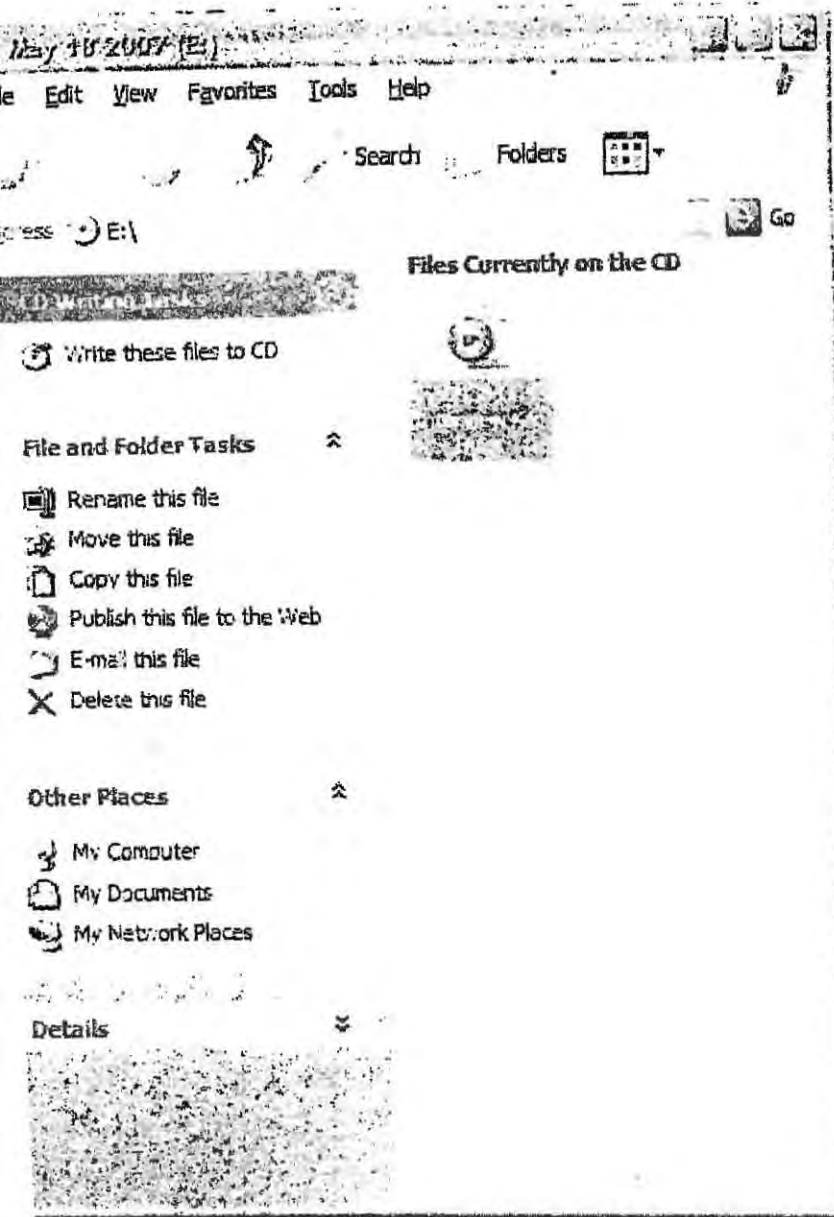
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2 3e13cd15411c30ebed78ad1671fb87cd *apc/Acer/Users/jsnichols/Desktop/Byler Photos/07-0438-0043
3 012.jpg
4 009760ce78dce75242a6ae619097ba59 *apc/Acer/Users/jsnichols/Desktop/Byler Photos/07-0438-0043
5 013.jpg
6 3a51759362b2c3debbfde283f01bd1d8 *apc/Acer/Users/jsnichols/Desktop/Byler Photos/07-0438-0043
7 014.jpg
8 839ec2afedf1b8d45cf1c3a815652b4a *Local Disk/shared/profiles/jsnichols2/Desktop/New
9 Folder/Reports Forms/Olympus Recording/Case# 07-0438-0043/07-0438-0043 Interview Kim
10 Byler.WMA
11 17591c3ee3830190b3140c1ea61fe7e4 *Local Disk/shared/profiles/rgordon/Desktop/Report
12 Forms/Evidence Sheets/2007 Evidence Sheets/07-0438-0043 Byler 1RG.doc
13 43cbfd1170b215ae39eb11da083f57b3 *Local Disk/shared/profiles/rgordon/Desktop/Report
14 Forms/Supplemental Reports/2007 Supplementals/07-0438-0043 Byler.doc
15 07728e1b64f806cc68bf01b94403312a *Local Disk/shared/profiles/rgordon/My Documents/My
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17 5eab10d2d9f952a73b5bb1287170b85c *Local Disk/shared/profiles/rgordon/My Documents/My
18 Pictures/Case pix 2007/07-0438-0043 002.jpg
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1 Pictures/Case pix 2007/07-0438-0043 011.jpg
2 3e13cd15411c30ebed78ad1671fb87cd *Local Disk/shared/profiles/rgordon/My Documents/My
3 Pictures/Case pix 2007/07-0438-0043 012.jpg
4 009760ce78dce75242a6ae619097ba59 *Local Disk/shared/profiles/rgordon/My Documents/My
5 Pictures/Case pix 2007/07-0438-0043 013.jpg
6 3a51759362b2c3debbfde283f01bd1d8 *Local Disk/shared/profiles/rgordon/My Documents/My
7 Pictures/Case pix 2007/07-0438-0043 014.jpg
8 b2438999789a9deccf15eb2256c3cda1 *Local Disk/shared/profiles/rgordon/Recent/07-0438-0043
9 Byler.Ink
10 1ed1163b56fd0631582f1d288dc87c20 *sidney/Local Disk/Documents and
11 Settings/administrator.YPD/Recent/07-0438-0043 Interview Kim Byler.Ink
12 839ec2afedf1b8d45cf1c3a815652b4a *sidney/Local Disk/Documents and Settings/Chief
13 Nichols/Desktop/Reports Forms/Olympus Recording/Case# 07-0438-0043/07-0438-0043 Interview Kim
14 Byler.WMA
15 839ec2afedf1b8d45cf1c3a815652b4a *sidney/Local Disk/Documents and
16 Settings/JSNICHOLS/Desktop/Chief File/Reports Forms/Olympus Recording/2007 Cases/Case# 07-0438-
17 0043/07-0438-0043 Interview Kim Byler.WMA
18 0b60164dbef6ee2f5f0e770fdc7e2615 *sidney/Local Disk/Documents and
19 Settings/JSNICHOLS/Recent/07-0438-0043 First contact Kim Byler.WMA.Ink
20 6352f68f30f35a8509bf07240a554494 *sidney/Local Disk/Documents and
21 Settings/JSNICHOLS/Recent/07-0438-0043 Interview Brian Barton.WMA.Ink
22 4bfd8089076e9a706330db55660fe4b8 *sidney/Local Disk/Documents and
23 Settings/JSNICHOLS/Recent/07-0438-0043 Interview Kim Byler.WMA.Ink
24
25
26 -----
27



6

EXHIBIT C
PAGE 1 OF 1



CANDID
PAGE 1 OF 2

From the CD labeled May18 2007 - 07-0438-0043 Interview Kim Byler
MD5 checksums generated by MD5summer (<http://www.md5summer.org>)
Generated 3/18/2011 11:54:52 AM

839ec2afedf1b8d45cf1c3a815652b4a *07-0438-0043 Interview Kim Byler.WMA

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EXHIBIT D
PAGE 2 OF 2

3/25/2011

 City & Borough of Yakutat
 PO Box 160
 Yakutat, AK 99689

 Thank You For Your Business. Your feedback is important. Let us
 know what you think.

Invoice #		P.O. NO.	TERMS	DUE DATE
BSI8047				3/25/2011
DESCRIPTION	QTY	RATE	SERVICEDATE	AMOUNT
CBOY vs. AK Adv Tours 1JU-08-434 CI				
Senior Computer Consultant (Matt Joy) phone conversation with Jim Brennan discussing timeline information and preparing to prepare a response to motion	1	150.00	3/18/2011	150.00
Senior Computer Consultant (Matt Joy) forensic case	0.75	150.00	3/19/2011	112.50
Senior Computer Consultant (Matt Joy) reviewed declaration by Mr. Lacey. Contacted Rose Gorden to allow her to review a copy of the audio file(s) so she could confirm questions that the attorney had for her. Made screen shot printouts of the properties of three audio cd's which were in the possession of the Yakutat attorney office attached to evidence sheets.	3	150.00	3/22/2011	450.00
Senior Computer Consultant (Matt Joy) phone conversations with attorney Jim Brennan	0.25	150.00	3/22/2011	37.50
Senior Computer Consultant (Matt Joy) phone conversations with attorney Jim Brennan	0.25	150.00	3/24/2011	37.50
Senior Computer Consultant (Matt Joy) preparing affidavit	3.5	150.00	3/24/2011	525.00
Senior Computer Consultant (Matt Joy) preparing affidavit	2.5	150.00	3/25/2011	375.00
Accounting: Lydia Yocum retrieve documentation for attorney	1	50.00	3/25/2011	50.00

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 PAGE 1 OF 1

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ALASKA

ESTATE OF JERRY L. BYLER,)

Plaintiff,)

vs.)

ALASKAN LEADER, Official)
No. 558637, its Engines,)
Machinery, Appurtenances,)
etc., In Rem, and ALASKAN)
ADVENTURE TOURS, INC., in)
personam,)

IN ADMIRALTY

Defendants,)

CITY AND BOROUGH OF YAKUTAT,)

Case No. 3:10-cv-00055-HRH

Intervenor.)

DEPOSITION OF ROBERT COX

Pages 1 through 122, Inclusive

Taken: Friday, May 6, 2011

Place: Juneau, Alaska