

2-21-2008

Vreeken v. Lockwood Engineering, B.V. Clerk's Record v. 5 Dckt. 34817

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IN THE
SUPREME COURT
OF THE
STATE OF IDAHO

COPY

THOMAS R GOLD, RICHARD L. GOLD

TOMAC PACKAGING, INC.,

Plaintiff and

Respondents
vs.

LOCKWOOD PACKAGING CORPORATION,

Defendant and

Appellants

Appealed from the District Court of the Seventh Judicial

District of the State of Idaho, in and for Bonneville County

Hon. Jon J. Shindurling, District Judge

Kipp Manwaring

381 Sheup Avenue, Suite 210 Idaho Falls, ID 83402
Attorney for Appellant

Charles A. Homer

P.O. Box 50130, Idaho Falls, ID 83405
Attorney for Respondent

Filed this _____ day of _____, 20____

FILED - COPY
FEB 21 2008
Supreme Court _____ Court of Appeals _____
Entered on ATS by: _____

By _____ Deputy

34817

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Attorneys for Defendant Thomas R. Gold and
for Third Party Plaintiffs Richard L. Gold and Tomac Packaging, Inc.

IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF BONNEVILLE

CHRISTIANNE VREEKEN,

Plaintiff,

vs.

LOCKWOOD ENGINEERING, B.V., a
Netherlands corporation; GERBROEDERS
MEIJER BELEGGING, B.V., a Netherlands
corporation; JAN VREEKEN, an individual,
and THOMAS R. GOLD, an individual,

Defendants.

THOMAS R. GOLD, an individual,

CrossClaimant,

vs.

LOCKWOOD ENGINEERING, B.V., a
Netherlands corporation; GERBROEDERS
MEIJER BELEGGING, B.V., a Netherlands
corporation; and JAN VREEKEN, an
individual,

CrossDefendants.

DISTRICT 7TH JUDICIAL
BONNEVILLE COUNTY ID

5 FEB 14 P3:5

CASE NO. CV-01-2279

AFFIDAVIT OF THOMAS R. GOLD IN
SUPPORT OF MOTION FOR SUMMARY
JUDGMENT

THOMAS R. GOLD, an individual,
RICHARD L. GOLD, an individual, and
TOMAC PACKAGING, INC., a
Massachusetts corporation,

CrossClaimant and Third
Party Plaintiffs,

vs.

LOCKWOOD PACKAGING
CORPORATION, a Delaware corporation
("LPC"); and LOCKWOOD PACKAGING
CORPORATION IDAHO, an Idaho
corporation ("LPC Idaho"),

Third Party Defendants.

STATE OF MASSACHUSETTS)
)ss
County of Middlesex)

Thomas R. Gold, Affiant, being first duly sworn on oath, deposes and says:

1. For purposes of this deposition, Thomas R. Gold is referred to as "TR Gold", Richard L. Gold is referred to as "RL Gold", Tomac Packaging, Inc., a Massachusetts corporation, is referred to as "Tomac", Lockwood Engineering, B.V., a Netherlands corporation, is referred to as "LEBV", Gerbroeders Meijer Belegging, B.V., a Netherlands corporation, is referred to as "GMBBV", Jan Vreeken is referred to as "Vreeken", Lockwood Packaging Corporation, a Delaware corporation, is referred to as "LPC" and Lockwood Packaging Corporation Idaho, an Idaho corporation, is referred to as "LPC Idaho".

2. LEBV has been in the business of manufacturing, distributing and servicing equipment. In October 1995, LEBV and Tomac agreed to participate in a joint venture wherein the joint venture would sell in the United States, Canada and Mexico equipment manufactured by

874

given access to all of the business records of LPC and LPC Idaho located in offices of LPC in Woburn, Massachusetts.

6. In August 1999, Jerry Ceuppens and Jack Schipper again visited the Woburn office and were again given access to all of the financial records located in the Woburn office of LPC and LPC Idaho. At such time, Jack Schipper was the Assistant Controller of LEBV and Jerry Ceuppens was a Vice President of LEBV and in charge of LEBV's activities in North America. At the time of such visit, John Teti was the Controller of LPC and LPC Idaho. John Teti provided to TR Gold a Memo dated February 7, 2000 wherein Mr. Teti advised TR Gold in detail of the records reviewed by Jerry Ceuppens and Jack Schipper. A copy of the Memo from John Teti to TR Gold is attached hereto as Exhibit C. On August 10, 1999, Jerry Ceuppens and Jack Schipper provided to TR Gold and Vreeken what has been referred to as the "Management Letter". The Management Letter set forth the findings and conclusions arrived at by Jerry Ceuppens and Jack Schipper after their visit to the Woburn office pertaining to the accounting, sales, administration, administrative organization and management of LPC. A copy of the Management Letter is attached hereto as Exhibit D.

7. In the fall of 1999, TR Gold and Vreeken began to negotiate the sale of TR Gold's interest in LPC and the joint venture operations to Vreeken. On November 12, 1999, Vreeken provided to TR Gold a letter wherein Vreeken demonstrated that Vreeken was fully aware of the financial accounting problems experienced by LPC and LPC Idaho. A copy of such letter is attached hereto as Exhibit E. In such letter, Vreeken stated, among other things, the following:

- a. Woburn's administrative and financial organization is in shambles.
- b. Some 8 months (!!!) after expiry of the 1998/1999 fiscal year you have been unable to give audited accounts although John Teti had professional assistance.

c. Other financial statements and reports are still missing and you never cooperated in producing these.

d. On many occasions we have asked you to grant us a security interest in certain of LW's assets. In spite of your promises, the securities have not been given nor properly registered.

8. On December 11, 1999, TR Gold provided to Vreeken a "Buy Out Proposal". A copy of the Buy Out Proposal is attached hereto as Exhibit F.

9. The negotiations between the parties were consummated through the execution of what has been referred to as the "Settlement Agreement". A copy of the Settlement Agreement is attached hereto as Exhibit G.

10. Paragraph 2a. of the Settlement Agreement provided that LEBV, LPC and LPC Idaho were to pay to TR Gold \$450,000.00 (the "Pay Out Debt"). The Settlement Agreement further provided that interest on the Pay Out Debt was to accrue at the rate of 3% per annum and was to be paid quarterly. In addition, quarterly principal payments were to be paid so as to amortize the Pay Out Debt over five years. The amount due on the Pay Out Debt was to be accelerated and become due and payable after non-payment of the amounts when due and receipt of a ten day default letter. The Pay Out Debt was not paid at the scheduled time and default letters were sent on November 16, 2000, December 21, 2000 and February 12, 2001. Copies of such default letters are attached hereto as Exhibit H. Attached hereto as Exhibit I are computations prepared by the undersigned which set forth the amount remaining due and owing to the undersigned on the Pay Out Debt which were to be paid to the undersigned pursuant to the Settlement Agreement. The Settlement Agreement further provided in paragraph 2a. that the Pay Out Debt was to be secured by the assets of LPC and LPC Idaho, with such security interest being subordinate to all current bank loans, all security positions on record, and any future refinancing of such bank loans. The security interest granted to TR Gold

877

and RL Gold pursuant to such provision of the Settlement Agreement was perfected pursuant to the filing of the Financing Statement attached hereto as Exhibit J. In violation of the agreement of the parties, LEBV and GMBBV have attempted to claim a security interest in the assets of LPC and LPC Idaho superior in priority to TR Gold and RL Gold by filing the Financing Statement shown on Exhibit K attached hereto. No document exists granting any security interest to GMBBV in the assets of LPC.

11. Pursuant to the provisions of paragraph 2c. of the Settlement Agreement, LEBV, LPC and LPC Idaho were to use their best efforts to effect the release of Tomac, TR Gold and RL Gold from certain loans including a loan due and owing by Tomac to Citizens Bank of Boston Massachusetts and a loan obtained by LPC Idaho from Eastern Idaho Economic Development Council. Prior to the time the assets of Tomac were transferred to LPC, Tomac had obtained such loan from Citizens Bank (at that time known as US Trust). The Citizens Bank loan was personally guaranteed by RL Gold and secured by a pledge of marketable securities. When the assets of Tomac were transferred to LPC, LPC agreed to be responsible for payment of the Citizens Bank debt and paid interest on that debt during the period after such transfer through November or December of 2000.

12. During the course of business operations of LPC Idaho, LPC Idaho obtained a business loan from Eastern Idaho Economic Development Council. The obligation to repay such loan was guaranteed by TR Gold and Vreeken. Eastern Idaho Economic Development Council has obtained a Judgment and an Amended Judgment on such loan against LPC Idaho, LPC, LEBV, TR Gold and Vreeken. A copy of such Judgment and Amended Judgment is attached here to as Exhibit L. As of February 19, 2004, there was due and owing on such Judgment and Amended Judgment,

the amount of \$252,925.01. No payments have been made on such Judgment and Amended Judgment after February 19, 2004.

13. Paragraph 3 of the Settlement Agreement provided representations that all applicable federal, state and local tax returns of LPC and LPC Idaho had been filed with the appropriate agencies, with the exception of the fiscal year 1999 and 2000 tax returns for LPC. Prior to the execution of the Settlement Agreement, the Controller of LPC, upon inquiry from TR Gold, advised TR Gold that the LPC tax return for the fiscal year 1999 had been filed. Unknown to TR Gold at the time of the execution of the Settlement Agreement, such 1998 tax return had not been filed and subsequent to the execution of the Settlement Agreement, such unfiled 1998 tax return was found in the financial records of LPC. At the time of the execution of the Settlement Agreement, TR Gold, based on information received from the Controller of LPC, believed that such 1998 tax return had been filed and therefore represented the filing of such tax return in the Settlement Agreement. Although such 1998 tax return was not filed, there were no taxes due and owing by LPC which were to have been paid in connection with the filing of the 1998 tax return, and indeed, due to the increased tax loss carry forward accruing as a result of the revised returns, the tax liability of LPC decreased, rather than increased.

14. Attached hereto as Exhibit M is a copy of the UCC-1 Financing Statement given by LPC Idaho to Bank of Idaho. The undersigned is not aware of any other financing statements given by LPC Idaho to Bank of Idaho and Bank of Idaho did not obtain any type of lien or security interest in the equipment of LPC Idaho or other assets of LPC Idaho not described in the attached UCC-1 Financing Statement.

Dated this 9th day of February, 2005.



Thomas R. Gold

STATE OF MASSACHUSETTS)
)ss
County of Middlesex)

SUBSCRIBED AND SWORN TO before me this 9th day of February, 2005.



Notary Public for the State of Massachusetts
Residing at WOBURN, MA
My Commission Expires: 7/17/09

CHERYL A HOUCK
Notary Public
My Commission Expires
July 17, 2009

CERTIFICATE OF SERVICE

I hereby certify that I served a copy of the following described pleading or document on the attorneys listed below by hand delivering, by mailing or by facsimile, with the correct postage thereon, a true and correct copy thereof.

DOCUMENT SERVED: AFFIDAVIT OF THOMAS R. GOLD IN SUPPORT OF MOTION FOR SUMMARY JUDGMENT

ATTORNEYS SERVED:

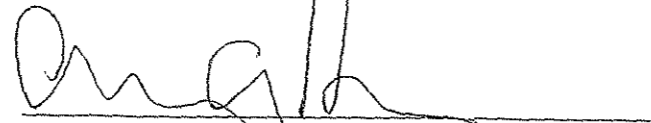
Brent T. Robinson
LING & ROBINSON
Post Office Box 396
Rupert, Idaho 83350-0396

First Class Mail
 Hand Delivery
 Facsimile
 Certified

Paul B. Rippel
Hopkins Roden Crockett Hansen
& Hoopes, PLLC
428 Park Ave
PO Box 51219
Idaho Falls, ID 83405-1219

First Class Mail
 Hand Delivery
 Facsimile
 Certified

Dated: 2/14/05

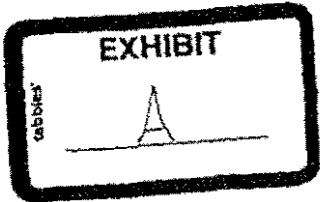


Charles A. Homer, Esq.
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.

G:\WPDATA\CAJH\0199\Affidavit.TGold.Feb1005.wpd

INDEX TO THOMAS GOLD EXHIBITS

	<u>Page No. of Exhibit</u>
A. Joint Venture Agreement	1-11
B. Tomac Merger Handwritten Agreement	12-15
C. John Teti Memo	16
D. Management Letter	17-22
E. Vreeken November 12, 1999 Letter	23-26
F. TR Gold Letter of December 11, 1999 to Vreeken	27-29
G. Settlement Agreement	30-40
H. Default Letters	41-45
I. Pay Out Debt Computations	46
J. Gold - UCC-1	47-60
K. Lockwood - UCC-1	61-66
L. EIEDC Judgment	67-73
M. Bank of Idaho UCC	74



Lockwood Engineering BV
Mr. Nannstiehweg 85-9367 PC,
Postbus 2, 9367 ZG
De Wilp (Gr.)
THE NETHERLANDS

October 30, 1995
[Handwritten initials]

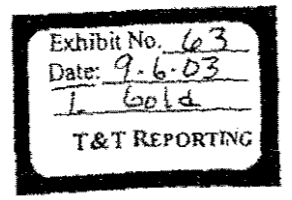
Attn: Mr. Jan Vreeken, President
Dear Jan:

The following will set forth generally the terms and conditions upon which Lockwood Engineering B.V. (a Netherlands corporation) ("Lockwood") and Tomac Packaging, Inc. (a Massachusetts, USA corporation) ("Tomac") (Lockwood and Tomac sometimes being referred to collectively hereinafter as "the parties") will cooperate in the Canadian, Mexican and U.S.A. markets (collectively the "Territory").

1. The parties will form a joint venture corporation (the "JVC") under Delaware (or other U.S. state) law. The purpose of the JVC shall be to sell and service (directly and/or through distribution) the equipment of Lockwood in the Territory. The JVC shall be initially owned and controlled 50% by Lockwood (or a person or entity it designates) and 50% by Tomac (or an entity or person it designates), with appropriate structure and procedures in place to resolve disputes between Lockwood and Tomac and deal with shareholder matters. Should other shareholders be added later, it is anticipated that Lockwood and Tomac shall remain equal shareholders.
2. The JVC shall determine in which markets (and/or market segments) it will sell and/or service products direct, and in which it will sell and/or service through distribution (distributors, representatives, agents, independent contractors and the like). To the extent that the JVC elects to sell and/or service direct, it shall hire/retain personnel and make such other arrangements as are suitable under the circumstances. To the extent that the JVC elects to sell and/or service through distribution, it shall identify and appoint appropriate organizations or individuals on such terms as it shall negotiate to so do.
3. There shall be three (3) directors of the JVC. One shall be designated by each shareholder and one shall be designated by mutual agreement. Lockwood (or its designee) shall designate the President and Vice

[Handwritten initials]
*Promotes
Auto Services
[Handwritten initials]

883



[Handwritten initials]

36
Lockwood Engineering BV
October 28, 1995
Page 2

President/Manufacturing Coordination of the JVC. Tomac (or its designee) shall designate a Vice President/Sales, Marketing and Service. There will also be a position of Vice President/Corporate Development and Coordination whom the directors shall appoint. Other corporate officers shall be as agreed to by the parties.

It is anticipated that the JVC will open an office (which will be designated its headquarters) in or near Madison, Wisconsin. It is further anticipated that this office will be staffed by (i) a General Manager, Midwest Sales and Service, who will report to the Vice President, Sales, Service and Marketing, or his designee, and (ii) one or more service technicians, who will report to the General Manager.

It is contemplated that these persons shall provide sales and service support to Lockwood customers in the Midwestern Region of the United States on a direct to customer basis, and elsewhere in the U.S. as permitted by availability, or throughout the U.S. on a support basis if the JVC elects to service this market through distribution.

- 4. The Vice President/Sales, Marketing and Service shall supervise and control day-to-day operations of the JVC, based on guidelines, procedures and policies agreed to by the shareholders of the JVC from time-to-time. Notwithstanding the foregoing, or the title or position of any officer, all matters which will have, or may have, a material impact on the operations and/or prospects of the JVC shall be agreed to jointly by the shareholders, including without limitation (a) any matter relating to hiring/firing of any personnel; (b) matters relating to distribution arrangements; (c) pricing or terms or conditions of sale of goods or services generally or as to material items for the Territory; and (d) any matter involving the expenditure by the JVC of \$5,000.00 or more.
- 5. Lockwood (either directly, or indirectly through Lockwood USA (a subsidiary to be formed)) shall be primarily responsible to do the following with respect to the JVC:
 - a. Fund the operation of the JVC to the extent, from time to time, that operating revenues are insufficient to do so. Lockwood shall provide US\$50,000.00 initially to fund start-up operations of the JVC, and agrees that if required, it will contribute another US\$50,000.000 during the first year of operation. In addition, Lockwood will contribute manpower and expenses associated the first year's operation having a value of US\$25,000.00. All cash

Lockwood Engineering BY
October 28, 1995
Page 3 30

contribution paid by Lockwood to fund operations up to US\$100,000.00 shall be considered contributions to capital rather than loans. The nature and the terms upon which contributions above US\$100,000.00 (if any) will be made will be agreed to by the parties at the time made, although Tomac acknowledges Lockwood's current thinking that contributions it makes in excess of US\$100,000.00 will be in the form of loans.

- b. Sell to the JVC any ^{AND ALL} Lockwood equipment, accessories, parts and services as the JVC may order from time to time, in \$US, FOB US location to be designated and upon other standard Lockwood terms and conditions of sale. For sales of equipment and accessories, Lockwood's standard payment terms from the JVC will be 40% with order; 40% on installation; and 20% 30 days from installation. Spare parts payment terms are net 30 days of arrival in the US.

For equipment, and accessories sold in connection with equipment, Lockwood shall sell to the JVC at a discount of 35% below its U.S. list prices, as set or amended by Lockwood from time to time in consultation with Tomac ("U.S. List Prices"). For accessories sold separately from equipment, and for spare parts, Lockwood shall sell to the JVC at a discount of 45% below its U.S. List Prices to the JVC. U.S. List Prices of accessories sold separately from equipment shall be higher by a margin of 10% than when sold together with equipment. That is, if the U.S. List Price of an accessory sold together with a piece of equipment is \$90.00, then when sold separately, the U.S. List Price for that accessory will be \$100.00.

TOTAL
TOTAL
TOTAL

Maximum discounts to distributors appointed by the JVC on Lockwood products shall be (i) 20% for equipment, accessories sold therewith, and spare parts orders of US\$5,000.00 or less, and (ii) 30% for spare parts orders of more than US\$5,000.00. Any remaining discount shall be retained by the JVC.

Discounts to distributors for non-Lockwood products shall be determined on a case-by case basis, based on the discounts that the JVC receives from the manufacturer on those products at that time.

The parties acknowledge that U.S. List Prices for equipment and accessories currently exist, and that U.S. List Prices for spare parts have yet to be established. ✓

*LOCKWOOD
NEEDES TO SET
U.S. PRICES AT
COMPETITIVE
LEVELS

- c. At no charge to the JVC or Tomac (other than shipping and external out of pocket expenses, which it is contemplated will be folded into spare parts, cost and pricing), maintain in the U.S. at least an adequate consignment stock of spare parts for Lockwood equipment from time-to-time operating in the Territory.

TOTAL
TOTAL

Lockwood Engineering BV
October 28, 1998
Page 4

- d. At no charge to the JVC or Tomac (other than for external out of pocket expenses), train JVC and Tomac sales and technical personnel to be able to fully and properly perform their functions.
- e. At no charge to the JVC or Tomac (other than for shipping and external out of pocket expenses) provide technical and engineering assistance to JVC and Tomac as required. Notwithstanding the foregoing, Lockwood shall be permitted to charge for this assistance if such charges are billable to a customer or distributor.
- f. Undertake all actions which are reasonable to otherwise fully support the operations of the JVC and its distributors.

As used in this Agreement, the term "external out of pocket expenses" shall mean out of pocket expenses payable to third parties, and explicitly excluding overheads and salaries, except where specifically noted. No external out of pocket expense in excess of ~~US\$1,000.00~~ shall be reimbursable unless consented to in advance by the other party.

*ALLOWED
\$8,500.-

6. Tomac shall be primarily responsible to do the following with respect to the JVC:

- a. At no charge to the JVC or Lockwood (other than for external out of pocket expenses) provide day-to-day supervision of the operations of the JVC, through the Vice President Sales, Service and Marketing or his designees, subject to the terms of Section 4 above and in coordination and in consultation with other officers of the JVC.
- b. Once and from time to time trained, provide technical and sales support to the Territory. Tomac shall perform these functions without reimbursement from the JVC or Lockwood, except for Tomac's external out of pocket expenses in performance of these functions. It is contemplated that the JVC, once more fully operational, will be principally responsible for these functions. Tomac shall be paid for sales and technical assistance, if, and only to the extent that, such assistance is billable to a third party.
- c. At no charge to the JVC or Lockwood (other than for out of pocket expenses) provide technicians for training by Lockwood.
- d. At no charge to the JVC, provide storage, picking, shipping, tracking, billing and other administration of spare parts, until the JVC is more fully operational and prepared to perform this function.
- e. Undertake all actions which are reasonable to otherwise fully support the operations of the JVC and its distributors.

BY LOCKWOOD

EXTERNAL

886

Lockwood Engineering BV
October 28, 1995
Page 5

It is contemplated that, for manpower and bookkeeping/recordkeeping, the efforts of Tomac under this Section 5 will have an approximate cost of US\$146,500.00 to Tomac during the first year of operation, as set forth in the attached Schedule A.

7. On an annual basis, all net profits of the JVC, after sufficient reserve for contemplated next year's expenses and capital requirements (as determined by the shareholders), shall be distributed to the shareholders on an equal proportionate basis. Any proceeds of sale or liquidation of all or a material portion of the corporation, its stock or assets (other than in the ordinary course of business) shall be paid to the shareholders to the extent of their then unrepaid contribution to capital, and then to the shareholders pro rata based on ownership, but only after the debts of the corporation are paid, including unpaid shareholder contributions to capital.

\$146,500.00
TZ

8. Lockwood agrees that Lockwood, or any person or entity directly or indirectly controlled or controlling it, (collectively the "Lockwood Group") shall sell produce weighing, counting, packaging and processing equipment, accessories, parts and services made, assembled, sold or provided by the Lockwood Group solely through the JVC, ~~if such equipment, accessories, parts or services are sold~~ in the Territory. Further, the Lockwood Group shall use best efforts to assure that all such equipment, accessories, parts and services sold for use in the Territory shall be sold through the JVC.

IT IS CONTINGENT THAT THE BOOKS OF THE JVC WILL BE AUDITED ON AN ANNUAL BASIS.

TZ

9. The parties acknowledge that it is contemplated that Tomac will be appointed ^{SOLELY} exclusive distributor of the JVC in New England and Eastern Canada (Ontario, Quebec, New Brunswick, Nova Scotia and Prince Edward Island except as otherwise agreed) and (to the extent a distributor agreement is not consummated with Empire Produce) New York, New Jersey Maryland, Washington D.C., Pennsylvania, Delaware and West Virginia, unless superior distribution arrangements are agreed to by the parties in any of those territories. Lockwood also acknowledges that Tomac desires to be appointed exclusive JVC distributor in the states of Florida/Georgia and California/Arizona, again subject to agreement of the parties and provided Tomac demonstrates it can adequately cover these territories, and again unless superior distribution arrangements are agreed to by the parties.

SOLELY
REGIONAL

TZ

Where no distributor is appointed in a particular territory and a sale equipment, accessories or spare parts is made direct by Tomac, Tomac shall be entitled to the maximum distributor discount set forth in Section 5(b) above, with the remainder of the total discount from U.S. List Price being retained by the JVC, or held for the JVC as provided in Section 12 below.

REGIONAL

DISTRIBUTOR
TZ

Tomac's appointment in its territories shall be by mutually acceptable agreement. Such contracts shall provide that Tomac shall receive the maximum distributor discount permitted under Section 5(b) above. Tomac at its own cost shall insure adequate sales and service coverage where appointed.

TZ

Lockwood Engineering BV
October 28, 1995
Page 6

Handwritten initials/signature

Lockwood acknowledges and agrees that Tomac is the exclusive North American distributor of Giro GH S.A., Empack SA and Novoteco SA, and that Tomac shall continue to be permitted to sell and service the equipment, products and services of those companies (and their successors) throughout the Territory. Lockwood also acknowledges that Tomac has the right to sell Daumar's line of equipment in conjunction with the sale of any Girplus machine. Though Tomac will use all reasonable efforts to sell Lockwood equipment in conjunction with Girpluses, where it is not reasonably possible, Tomac shall be permitted to sell Daumar equipment in these circumstances. Should Lockwood elect to manufacture a machine which is similar in design, capability and price with a particular Daumar machine, Tomac will no longer sell that Daumar machine under any circumstances.

TOMAC SHALL BE PERMITTED TO SELL AND SERVICE TO WHOM LOCKWOOD DOES NOT MANUFACTURE OR SELL UNTIL SUCH TIME LOCKWOOD OR THE JVC IS ABLE TO PROVIDE SUCH PRODUCT OR SERVICE TO THE RESPECTIVE DISTRIBUTORS AT AN EQUIVALENT COMPETITIVE LEVEL.

10. Tomac agrees use best efforts to make all produce weighing, counting, packaging and processing equipment, accessories, parts, consumables and services it sells from time to time available to the JVC and its distribution network, to broaden and increase the attractiveness of the JVC product line. For the time being, these items will be made available on a pass-through basis, with appropriate reimbursement to the JVC for costs incurred by the JVC in connection with the installation and service of equipment and accessories, or in connection with the sale of materials.

Handwritten initials/signature

11. The parties agree that the formal agreement between them shall contain mutually acceptable provisions for extending or unwinding their relationship.

12. Until final arrangements can be made with respect to the JVC, and a final agreement between the parties is executed, all sales of Lockwood equipment, products and services in the Territory shall be through Tomac, at the maximum distributor discounts from U.S. List Prices set forth in Section 5(b), paragraph 3 above, with distributors (including Tomac) receiving their discount as set forth in Section 5(b) paragraph 3 above, and the remainder of the total discount from U.S. List Prices set forth in paragraph 2 of Section 5(b) above being held in a joint bank account requiring the signatures of both parties for withdrawal. This money will be contributed to the JVC upon its formation, and will be in addition to contributions to be made by Lockwood and Tomac under Section 5 and 6 above. Until February 29, 1996, Tomac will be deemed Lockwood's temporary exclusive distributor in all parts of the Territory where no distributor has been appointed under the terms and conditions of this agreement.

RESERVED
Handwritten initials/signature

The final joint venture agreement shall be signed no later than February 29, 1996. If no final joint venture agreement is signed by the parties by February 29, 1996, then this Agreement shall continue in force and effect until terminated by either party on 30 days' written notice to the other. Upon effectiveness of such notice, then it is

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Lockwood Engineering BV
October 28, 1995
Page 7

agreed that at least Tomac will be appointed as regional distributor in the territories listed in Section 9, as above, and will have a significant role and participation in the overall distribution of Lockwood products and services in the Territory similar to that contemplated herein.

- 13. Lockwood agrees to pay 50% of the net total out of pocket costs of the 1995 PMA trade show (other than travel, lodging and meal expenses of Tomac personnel)("Show Expenses"). Tomac estimates that Show Expenses will be US\$24,000.00. Based on this estimate, Lockwood's contribution to Show Expenses will be US\$12,000.00. If Show Expenses vary up or down from Tomac's estimate by more than US\$1,000.00, then Tomac will so inform Lockwood and, based on satisfactory verification to Lockwood of such variation, Lockwood's contribution shall be appropriately adjusted.

Costs of future trade shows involving JVC products shall be borne by the JVC, except to the extent reimbursed by third parties, including reimbursement by Tomac or third parties for non-JVC products exhibited at such trade shows.

- 14. Net profits from the sale of the machine being sold to Standard Fruit and Vegetable as a result of the 1995 PMA trade show shall be divided equally.
- 15. By November 15, 1995, both Lockwood and Tomac shall independently prepare sales/income, expense and capital/contribution budgets for final discussion and agreement covering the JVC's first two year's operations, subject to review on November 15, 1995, and thereafter on a quarterly basis.
- 16. In no event shall either party be liable for incidental or consequential damages or for breaches, inability or delay in performance resulting from strikes, shortages of materials or goods, delays of suppliers, fire, flood, war, civil insurrection or riot, other events of force majeure, acts of God or factors beyond any such party's reasonable control.
- 17. This agreement will be interpreted under the laws of the State of Wisconsin, or, if different, the state of incorporation of the JVC (without reference to provisions pertaining to conflicts of laws)(meaning, for example, that Wisconsin's laws will govern even if application of Wisconsin's laws pertaining to conflict of laws would result in interpretation of this agreement under the laws of another jurisdiction. All matters pertaining to this agreement, or other transactions between the parties, and all actions pertaining thereto, shall be brought in the state or federal courts located in such Wisconsin, or such other jurisdiction of incorporation. The parties hereby submit to the jurisdiction of said courts and agree that such courts will have jurisdiction over all such matters.

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W

- 18. The parties agree to execute, acknowledge and deliver all such further instruments, and to do all such other acts, as may be necessary or appropriate in order to carry out the intent and purposes of this agreement, including any matter unable to be completed at this time, or which may require further change in wording to meet the purpose and intent of this Agreement.
- 19. All notices provided for in this Agreement shall be given in writing and shall be effective when (a) served by personal delivery; or (b) deposited with a recognized international express delivery service, addressed to the parties at their respective addresses set forth above, or to such other address or addresses as either party may later specify by written notice to the other given in the same manner.
- 20. Neither party shall be permitted to assign its rights or obligations hereunder without the other's prior written consent. Any attempted assignment without consent shall be null and void and without force or effect. It is contemplated that some assignment of rights and obligations will be made in conjunction with the final agreement.
- 22. This agreement constitutes the entire agreement and understanding of the parties with respect to its subject matter and merges and supersedes all prior communications, negotiations, understandings and agreements. It shall not be modified, in whole or in part, except by a subsequently dated written amendment, signed on behalf of the party against whom enforcement is sought.
- 23. Subject to the limitations on assignment set forth in Section 20 above, this Agreement will mutually benefit and be binding upon the parties, and their respective successors and assigns. All signed counterparts of this agreement shall be deemed originals.
- 24. No term or provision hereof shall be deemed waived and no breach hereof shall be deemed consented to or excused, unless such waiver, consent or excuse shall be expressly in writing and signed by the party claimed to have so waived, consented or excused. Should either party consent, waive or excuse a breach by the other party, such consent or waiver shall not constitute a consent to, waiver of, or excuse of any other different or subsequent breach whether or not of the same kind as the original breach.

Further, should any breach of this Agreement occur, the party alleging the breach shall notify the party alleged to have breached in writing, and such allegedly breaching party shall have 60 days to cure such breach without legal sanction, unless such cure period would cause damage or loss of rights to the party alleging breach which are not compensable by money damages, in which case the party alleging breach shall have an immediate right to apply for equitable relief.

Handwritten signature and initials.

890

25. The parties hereto are independent contractors and neither party is an employee, agent, partner or joint venturer of the other (except that there will be a joint venture between the parties through the JVC). Neither party shall have the right to bind the other to any agreement with a third party, or to incur any obligation or liability on behalf of such other party.

26. Tomac shall promptly inform Lockwood of any and all inquiries or sales leads for Lockwood equipment, products or services inside and outside the Territory. Lockwood shall promptly inform Tomac and the JVC of all inquiries or sales leads for equipment, products or services being sold by the JVC or Tomac inside the Territory.

[Handwritten signature]
•SERIOUS

Unless otherwise specifically agreed, (a) all leads for sales outside the Territory shall be handled by Lockwood independently of Tomac and the JVC, and (b) neither Tomac nor the JVC will receive compensation with respect thereto.

27. If any provision of this Agreement shall be held invalid, the remainder of this Agreement shall not be affected thereby. Notwithstanding the previous sentence, if one or more of the provisions contained in this Agreement shall for any reason be held to be excessively broad as to scope, activity or subject so as to be unenforceable, such provision or provisions shall be construed by the appropriate judicial body by limiting and/or reducing it or them, so as to be enforceable to the extent compatible with the applicable law as it shall then appear, unless the parties can otherwise agree.

28. The provisions of the Confidentiality and Non-Circumvention Agreement between the parties dated July 17, 1995 (the "Confidentiality Agreement") (annexed hereto as Schedule B) are incorporated herein by reference and agreed to by the parties as fully as if set forth herein, and shall otherwise remain in full force and effect.

29. The parties represent and warrant that their respective entries into this Agreement will not violate the terms and provisions of any other agreement by which they, or any of their respective officers, directors, shareholders or employees are bound.

30. The parties agree to retain in confidence the terms and conditions of this Agreement, but shall be permitted to disclose it to their Representatives and lenders on a need to know basis, and otherwise as they would be permitted to disclose Evaluation Material under the Confidentiality Agreement (as that term is defined in Section 28 above). Capitalized terms used in this Section and not otherwise defined shall have the meanings given those terms under the Confidentiality Agreement.

[Handwritten signature]

Lockwood Engineering BV
October 28, 1995
Page 10

If you agree to the foregoing, please sign below where indicated, and subject to final agreement, this preliminary agreement shall form the basis of the business relationship between Lockwood and Tomac.

LOCKWOOD ENGINEERING B.V.

By:

Jan Vreeken

Sincerely,

TOMAC PACKAGING, INC.

By:

Thomas R. Gold VICE PRESIDENT

TLG0048(dup47)/cp

892

Lockwood Engineering BY
October 28, 1995
Page 11 30

RG

SCHEDULE A
MANPOWER AND BOOKKEEPING
CONTRIBUTION OF TOMAC TO JVC
DURING YEAR ONE OF OPERATION

It is contemplated that 1/2 of the efforts of Tomac personnel located in Woburn, MA (other than Richard Gold) will be devoted to the work of the JVC during the first year of operation. In addition, Tomac will provide certain bookkeeping and recordkeeping services to the JVC which will have the value set forth below. Therefore, the following is an estimated approximate breakdown of Tomac's contribution to the JVC in its first year of operation:

SALARIES

THOMAS GOLD	\$50,000.00
JACK ROONEY	\$50,000.00
TECHNICIAN 1	\$35,000.00
TECHNICIAN 2	\$35,500.00
SECRETARY	\$30,000.00

RG
• PRESENT ESTIMATED
• NATIONAL SALES MANAGER

TOTAL SALARIES	\$201,500.00
FRINGES @ 30% OF SALARY x (.3)	\$ 60,450.00
TOTAL SALARY AND FRINGES	\$261,950.00

1/2 SALARY AND FRINGES x (.5)	\$130,975.00
BOOKKEEPING/RECORDKEEPING	\$ 15,000.00
TOTAL SALARY, FRINGES AND ADMIN.	\$145,975.00

• \$130,975.-
RG
RG

RG

To: TOM Gold
3 PAGES
5-11-99

Preliminary agreement regarding
Sale of 50% of Tomac + ABSI
to Jan C. Vrechan
or his nominee by Richard Gold.

EXHIBIT
B

1. Based on financial statements of 2/29/96 (which are preliminary and subject to revision based on review by Tomac's controller and auditor), Tomac and ABSI (its subsidiary) have a negative net worth of -\$114,000. Added to this are a tax credit of \$45,000 and forgiveness of debt by Zakkemantale of \$99,000 +/- based on payment to Zakk of remaining debt. This yields net worth of +\$21,000, from which is subtracted \$40,000 +/- in intercompany debt to ABSI + Tomac from Acme, Lincoln Washburn + TMDC ~~of \$40,000 +/-~~. This yields ~~negative~~ net worth of -\$19,000 +/- . Net worth would be increased by \$546,000 when Richard Gold contributes loan to ABSI and Tomac in these amounts to their capital, making net worth \$527,000.00 +/-.

2. Jan Vrechan (or nominee) will pay for 1/2 stock of Tomac (and ABSI) \$263,500.00 as follows:

a. \$159,500 to Richard C. Gold from sale of Lockwood Equity meeting first occurring in ~~the~~ North America after the date of final agreement

b. \$104,000 from 1/2 Jan Vrechan share of profits first earned by Tomac and/or Lockwood Packaging Corporation after first fiscal year ~~beginning~~ ending after the final agreement is signed.

U4
for
(9/3)

1/2
1/2
1/2
1/2
1/2

Exhibit No. 164
Date: 09-07-03
T. Gold
T&T REPORTING

Contracted loan and equity of

(loan or equity)
How these payments are to be characterized will be subject to later agreement, but contracted loan and equity of Jan Vrechen share will be

~~\$159,000~~ \$159,000 and Richard Joll's share will be \$368,000. ~~only~~ is contemplated to be equal in amount (i.e., \$50,000 each and remainder loan.) ~~Attention to be paid from profits.~~

3. Richard Joll, will transfer, at a minimum, his 50% share of Toner to Tom Joll through means that he and Tom Joll will determine.
4. Acme Style Copying, its assets and liabilities are to be spun off prior to this transaction, along with Toner's loss carry forward of \$400,000 +/- . These are not part of the deal.
5. Debt of Toner to Zalka Centre of \$100,000 +/- will be paid from proceeds of sale of Lockheed equipment occurring in ~~the~~ North America. Richard Joll will determine whether this payment will be paid dollar for dollar prior to payment of his \$159,000; dollar for dollar with that debt; or subsequent to the payment of that debt. This debt will be assumed by Lockheed Engineering to be paid as a part
6. Jan Vrechen will cause Richard Joll's guarantee of \$225,000 +/- loan by US Trust to Toner to be released, along with Richard Joll's stock posted as security for that loan.

Ull

7. For working capital, Jan Vrechen (or nominee) will provide payment/performance bond, LC, guarantee, or other financial backing required by

of order to be in the 'initial' (probably OI Trust)


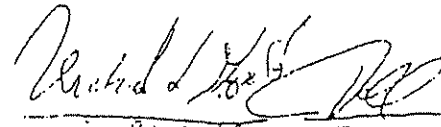
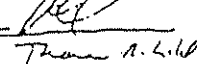
- 8. Tom Field's salary is to be \$50,000.00/year, with the initial year, with annual reviews, plus health, life, disability and other benefits as now.
- 9. Tamm/Lockwood Packaging will pay for the upkeep of the Sub 9000 Turbo currently being used by Tom, and will purchase a new similar car when appropriate.
- 10. Both Tom and Richard Gold will continue to have the use of Tamm's facilities for their legal practice free of charge, including offices, secretary, phone, fax, copier, supplies, etc.
- 11. Richard Gold will continue to play a similar role in Tamm/Lockwood Packaging as he does now, although ultimate decision-making authority will rest with the shareholders.

12. Officers of Tamm and Lockwood Packaging

Chairman: Jan Vrecha
 President: Richard L. Gold
 Vice President: Tom Gold
 VP Side + Mktg: Jack Poney
 VP Int'l Side: Rosalyn D. Wiggart

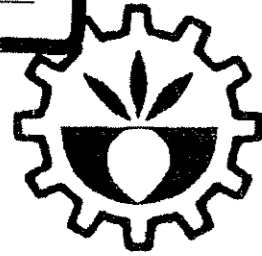
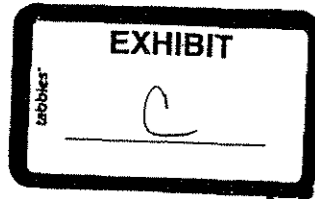
Directors: Tom Field
 Jan Vrecha

Treasurer: Jan Poyman
 Clerk: Tom Field
 Asst. Treasurer: Anne C. Vrecha

Date: 11/19/95
 Agents:   
 Jan C. Vrecha Richard L. Gold Thomas A. Gold

TIME : 05/11/1999 10:57

DATE, TIME	05/11 10:56
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MODE	STANDARD ECM



Lockwood

271 Salem Street, Unit G, Woburn, MA 01801
 TEL: 781-938-1500 FAX: 781-938-7536
 E mail address: LOCKWOODUS@AOL.COM

TO: TOM GOLD
 FROM: JOHN TETI
 DATE: 2/7/00
 SUBJECT: JACK AND JERRY'S VISIT AUGUST, 1999

IN AUGUST OF 1999 JACK SCHIPPER AND JERRY CEUPENS CAME TO OUR OFFICES AND WENT OVER OUR FINANCIAL RECORDS. JACK AND JERRY WERE GIVEN ACCESS TO EVERYTHING THEY NEEDED AND ASKED FOR.

THESE ARE WHAT I RECALL THEM GOING OVER:

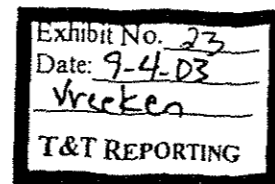
A/R-INVOICES AND QUOTES FOR FY99 AND FY00. THEY WENT OVER OUR BANK STATEMENTS AND DEPOSIT BOOK TO VERIFY RECEIPTS OF CASH. THEY ALSO REVIEWED OUR A/R CUSTOMER FILES. THEY QUESTIONED WHY SEVERAL OF OUR CUSTOMERS HAD NOT BEEN INVOICED FOR MACHINES THEY PURCHASED.

A/P-INVOICES AND PURCHASE ORDERS FOR FY99 AND FY00. THEY WERE GIVEN ACCESS TO OUR PAID AND UNPAID FILES. I OBSERVED THEM GOING OVER CREDIT CARD STATEMENTS AND OUR CHECK REGISTER. THEY REVIEWED THE EXPENSE REPORTS FROM OUR SERVICE AND SALES STAFF.

G/L-THEY WERE GIVEN MY JOURNAL ENTRY BOOK TO LOOK AT ENTRIES THAT HAD BEEN PUT THROUGH THE GENERAL LEDGER. I GAVE THEM G/L LISTINGS FOR ALL OUR GENERAL LEDGER ACCOUNTS. SCHEDULES FOR FIXED ASSETS AND BANK RECONCILIATIONS WERE PROVIDED FOR THEIR REVIEW.

INVENTORY-PHIL MORSE TOOK JERRY TO COASTAL TO OBSERVE WHAT WE HAD STORED THERE AND AT THIS LOCATION. THEY WERE ALSO ABLE TO SEE OUR PURCHASES THROUGH A/P. THEY RECEIVED DETAIL LISTS OF INVENTORY MAINTAINED AT OTHER LOCATIONS AS WELL AS ON OUR PREMISES.

I MADE MYSELF AVAILABLE FOR ANSWERING ANY QUESTIONS THEY MAY HAVE HAD.



To : Tom Gold und Jan Vreeken
From : Jack and Jerry
Date : august 10th 1999

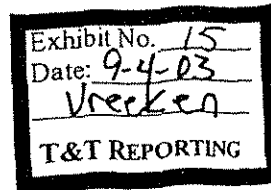


MANAGEMENT LETTER

Findings with regard to the administration, administrative organisation and management of Lockwood Packaging

Items:

1. Accounting department in-general.
2. Registration of sales.
3. Administration of accounts receivable.
4. Monitoring of debtors.
5. Registration of purchases.
6. Administration of accounts payable.
7. Administration of inventories.
8. Control of inventories.
9. Service / Processing of orders.
10. Management.



Ad 1. Accounting department - general.

- De general opinion is that the administration and the administrative organisation are in a big mess with great errors in the accounts department.
- The level of the controller is below standard.
- He does not properly manage his department.
- He continuously makes promises which he can't fulfill.
- In many cases he is poorly in touch with things happening in his administration and organisation.
- To him figures are only figures without any analyses.
- Further more the controller hardly pays any attention to the organisation and the administration processes.
- Physically the accounts department is a mess.
- A budget for this fiscal year is not been prepared as yet.
- Monitoring of debtors does not exist at all.
- Ledger balances has still not been analysed, for example payments made a year ago where not properly located yet.
- Suspence account still show a huge balance without a proper specification.
- Consequently we are worried about the reliability of the figures provided so far as well as the date when correct figures will be available. We won't be surprised if the audited accounts won't be ready by august 31st 1999 as promised by Tom Gold to Mr. Barnes of the Idaho bank.

Ad 2. Registration of sales.

Completeness of quotations and order confirmations can't be verified because of the system in use. (see files, quote books)
This system could serve very well for the sake off internal control but is not well organized.
The order confirmation is filed in a folder.
No registration takes place: therefor there is no check on completeness.
In addition conditions of sales are not being monitored. The solvency of a customer is not always checked before accepting the order.

Ad 3. Administration of accounts receivable.

This administration is not complete and billing is very often far too late (or not at all).
In addition the value and status of the various debtors is never discussed with either the sales department nor management. Furthermore we have not been able to find out if the accounts receivable are monitored at all.
In fact we could not find any correspondence or registration of conversation with debtors with regard to amounts due. Therefore we are unable to say anything about the correctness of the accounts receivable.

The validity of the so called Tomac debtors are very much in doubt these are due since a very long time and hardly any payments are made.

According to Tom Gold some of these debtors will come up for collection and our advise is to put all these debtors up for collection.

Ad 4. Monitoring of debtors.

Monitoring of debtors is not done on a structural basis as we did not have correspondence (reminders, confirmation of balances etc.) and or notes of phone calls with debtors in respect of overdue amounts. Our conclusion is that we have no idea about the correctness of the value of debtors and we do have our serious doubts about the amount shown on the balance sheet.

We requested Tom Gold if we could contact our debtors in order to get an idea of the validity of these debts to us.

Tom Gold was, however, not too enthusiastic about this idea and he told us that this check was already done by Mason + Rich.

Ad 5. Registration of purchases.

There is no register of incoming invoices. The largest part of the purchases is not covered by an authorized purchase order.

Furthermore no record is made of the receipt of goods (in numbers and / or quality).

Invoices are not authorized for payment as far as we could see.

A correct judgement of incoming bills seems impossible to us because of the system used.

Ad 6. Administration of accounts payable.

With reference to the previous (registration of purchases) a just and correct administration of accounts payable is impossible.

Also different terms of payment are used. In our opinion this causes a bad payment reputation to Lockwood packaging. Without doubt unpaid bills and payments of overdue accounts have a negative influence on the relation with suppliers and financiers.

For instance Acme is practically paid in time and other suppliers are paid far too late or not at all.

However amount due from Acme are located to an intercompany account and not billed (or billed far too late) to Acme. This, ofcourse causes a lack of liquidity. The same applies to Lincoln warehouse. We find it rather odd.

We are aware of the fact that Verbruggen phoned and wrote a few times about payment of delivered machinery with regard to Easterday's installation we are of the opinion that these are not properly dealt with.

It appeared from interviews that the company owes money to employees because of unpaid comission and advance payments.

This does not contribute to the motivation of employees and is also financial risk to both parties.

Ad 7. Administration of inventories.

There is no administration of inventories and goods in movement. We don't know which inventories we have and where they are.

It is of the most importance to a trading company to have correct inventories registration because of determination of needs of capital and determination of unmarketable items. We are also of the opinion that the so called Tomac inventories don't have the value as mentioned in the books.

Tom Gold told us that he will write off these inventories substantially as well as selling some of these items during the next few weeks.

Ad 8. Control of inventories

Since we don't know which inventories we have and where they are it is impossible to control these.

We've rented many storages all over the country to store our inventories which is a rather expensive business. Unfortunately we've not the slightest idea what is where and we are very much concerned that many items will become obsolete. For instance we have a substantial amount of netting in Florida which, we think we are unable to sell. We have no clue of our inventories including value.

As of the start of our visit to the USA we've asked for correct inventory figures including locations but till now we've not received this information yet.

We are of the opinion that we will never have the answer.

This subject is covered with loads of mistery.

Ad 9. Service / processing of orders.

The service department is run without any preparation and planning. There is a lot of panic within the service organisation because of lack of planning.

The order processing needs much more management and attention we also must think of a good communication with supplier and about the planning of the installations.

Also we need good communication with the customer.

We have the strong opinion that the Lockwood packaging managers as far as contractors are concerned are not fit for a similar job.

In the case of problems with a supplied order we need to have solid communications. The history has shown that the Woburn organisation or the supplier are not well known with the problems on that specific job.

So we need to make the communication better.

We have the opinion that this lack in communication also causes a bad quality reputation at our customers and it causes a lack in liquidity because of unpaid invoices.

Advice is to manage this kind of jobs better. Also a new location is needed to set up the system before installation at the customer. It will save us lots of expenses and it will reduce the lack in liquidity.

Ad 10. Management

According to us the operation in Woburn is hardly managed. This conclusion is based on the previous and the following.

The aim of Lockwood packaging co. is to buy and sell machinery for the agricultural industry.

Contrary to this aim other activities take place in Woburn which distract the original aim of the company.

In addition management and motivation of employees is insufficient.

There is no vision which regard to location of our business; other interest than those of Lockwood packaging played an important role.

We have the impression that the development of sales of machinery during the last years came as a complete surprise to Lockwood packaging co. More attention was focused on this development; however the attention was still divided between the interest of Lockwood packaging co. and others. (Acme, Lincoln, law)

In spite of the fact that management was aware that some employees were unfit for their jobs (amongst other administration, sales) no action was taken to train these employees to right level or to discharge them.

This has led to unnecessary expenditure and a weak organisation.

We also think that management has little idea about weaknesses and strengths of its individual employees and consequently do not use their strengths.

We are also convinced that the expenses of Lockwood packaging are in no relation to the activities aimed by Lockwood packaging co.

Management has failed to reduce costs and therefore our conclusion is that the organisation is still too expensive.

Because of the administrative mess and the non existence of budgets and meetings which regard to targets, planning and results, Lockwood packaging has become completely out of control.

Therefore we think that Lockwood packaging by means of our plan, which reduces the organisation to a minimal one (minimum of costs) can establish an organisation with a solid base from which a larger organisation can be built upon in the future.

Lockwood
Program

Things we have to work out

About other meetings Jack and Jerry had with Tom and Richard during their visit at Woburn from July 23 till August 5 1999

1. New employee set up of the organisation?
 - Management 1 employee
 - Sales 2 employees
 - Service 3 employees
 - Services at office (1)
 - Service engineers (2) (1 east and 1 west)

The service engineer at the office has to be able to do the following tasks in the new organisation:

- Planning installations and service.
- Shipping.
- Selling service and parts together with the sales manager machinery.
- Billing.
- Testing of the new machinery in the test set up.
- Telephone handling.
- Being an intermediary between customer, organisation and suppliers.
- If necessary show up at the customer.

Do we have someone who can handle this job in our organisation?
First I gave Steve Simmons the benefit of the doubt but we need to discuss it.

- In my opinion the service department is a tool for:
- Not to lose customers.
 - Become aware of new developments.
 - To earn money.
 - Keep the competition out of our business.

So we have to take care of it seriously.

2. Reduction of salary expenses.

Savings:

John	\$ 48,000 p/yr	When? Sept. 99
Jennifer	\$ 27,000 p/yr	When? Sept. 99
Sue	\$ 44,000 p/yr	When? Sept. 99?
Joe	\$ 42,000 p/yr	When? Aug. 99
Autry	\$ 36,000 p/yr	When? Aug. 99) 3rd week Sept.
Piet	\$ 44,000 p/yr	When? Sept. 99
Service	\$ 40,000 p/yr	When? To reevaluate

3. Recruitment of the dealer for the west.
When? Next week. Please keep us informed.

1st week Sept - 3rd week


4. Budgets and targets. *Sale target at 10 million*
We have to create budgets and targets otherwise the organisation will stay out of control.
When? End of August. Please work on it so it will be done on my next visit end of Aug. 99

5. Moving to an other office.
In my opinion we have to move to another office (building) which is suitable to our operation.
When looking for another business place we have to take care of the expenses. The expenses may be not substantially higher than what we are paying now.
We need a minimum of 4000 sf. Including a good loading dock and good storage space that fits to our needs.

①

So we will be able to store all the materials and machinery which have stored in various locations (6). So we can save money on rent and we will be able to sell the products at least better than we can do right now while they are stored all over the country.

The new building also has to give us the opportunity to test the systems which have to be installed at the customer. (The building in Woburn which we are using now is not suitable) It will save us lots of installation and travelling expenses.

6. Hire a controller with a high skill to help John Teti to get through the numbers of the previous fiscal yr. Because we need the numbers soon.
Maximum period of hiring is 4 weeks.
When? Within 2 weeks. Please keep me informed.
7. Move the account department to Idaho and hire a controller.
Idaho has to bill Lockwood machinery for the job they will do for them.
When? In september/oktober 99
At my next visit i will talk with steve how to implement it.
8. Jan does not agree with a \$ 100.000 salary for Tom.
What is going on? According to Jan it can be agreed when Tom will spend all his time to Lockwood packaging co.
9. Payment of accounts payable to Holland.
When? Tom said he can't promise payments right now but i've pointed out payments have to be transferred to Holland. I've mentioned the previous requested payments:
\$ 896.000 before 3 sept. 1999
\$ 1.152.000 before 1 november 1999
These accounts receivable need to be handled and cashed very soon. Spend the time needed to discuss and solve the problems at customers. when will this be finished? Please ASAP. Keep me informed
The remainder of the debt to Lockwood eng will be dealt with later on.
10. Lockbox account at US trust.
To be agreed. When?
Quotation requested. When?
Do you already have more information?
We (Lockwood eng) want to be paid by the following terms:
 1. Lockwood packaging will provide Lockwood engineering with a non stop Letter of Credit of \$ 108.000 (this amount depends on order value of approx. \$150.000) and
 2. 30% down payment with the order.
 3. 70% payment within 60 days after shipment.
11. Project analyses and processing of orders.
It is very important to have good order processing system and meetings so problems can be solved.
No hit and run mentality anymore but well prepared sales and order process and good after sales.
When and how?
Please start immediately. Keep me informed.
12. Adjustment on accounts. When? and Why? *What*
Richard wants to do something (payments?) to Lockwood eng. After we've reached a commitment about supply to Lockwood packaging. How? 
13. Quality of machines supplied by Lockwood.
How?
14. Reduce of expenses.
For example expenses for Richard and the Law office, Acme, Lincoln.
\$ 2.200 per month because of Richards salary. (agreed by Jan Vreeken?)
According to Jan it was only for the accounting to be done by Acme.
Credit card expenses.
Telephone calls made by Acme (Onno) at Lockwood packaging.
Reduce of staff when visiting shows.

Carli

Verify → Reduce expenses for car rentals for technicians .rent cars only when technician is on a job.
 Use of the frequent flyer miles for Lockwoods purposes (next 4 yrs to be collected by Jan Vreeken.) *Get release*
 Use a corporate credit card for corporate purposes only and not for private expense anymore.
 No corporate expenses on the private credit card anymore. *Keep to minimum*
 According to Jan, there was a fee (10%) agreed between him and Richard Because of the VOLM case so
 So there is no additional compensation agreed for Richard (for example \$ 2,200 per month).
 We have to decide about these items at our meeting next month. Please evaluate and think about it.

15. New telephone system brought up by Tom. We (holland) don't want a automatic telephone (operator) system.
16. Network (computer system) administration brought up by Tom.
How to work this out? It may not cause expenses.
17. (All) Joint venture contracts still have to be discussed and signed.
When?

Date : 12 November 1999
To : Mr. Tom Gold
Subject: Lockwood Packaging Corporation - Woburn



Dear Tom,
Below I wish to state my thinking in respect of our operations in Woburn.

1. Reorganization

I regret it very much that the much needed reorganization, as discussed and agreed in July/August last, has not been done as yet. You never informed me about the reasons for this delay and therefore I believe that you are thinking more of yourself than of Lockwood Packaging Corporation. If you are really interested in the Company, the reorganization would have been substantially completed by now and a start would have been made with reducing the Company's overheads which, as you know, are extremely high. Even you basically disagree with money-saving ideas by Woburn employees as demonstrated in your letter of November 5, 1999 copied to me. I now insist for the last time that you immediately commence with the intended reorganization. This means that the next persons must be dismissed at once:

John, Autrey and Steve Simmons.

In addition the tenancy agreement must now be terminated and accommodation be found in New Hampshire. I have information that appropriate space for a reasonable price will become available in the Nashua area by 1 December next. For this purpose please contact Tamposi Nash Real Estate Group Inc. - Nashua. Surely you will keep me informed about the the outcome of this contact.

When are you ready to move the administration to Idaho? What is the present position? I want you to complete this move within one week as it was agreed that this was to be done by 1 October last.

Other savings on expenditure, as mentioned among others in Jerry and Jack's memorandum of August 5, 1999 must be realized as well. Tom, once again, the reorganization must be carried out without further delay. I am fed up with your lack of action, which jeopardizes the businesses of both Lockwood America and Lockwood Holland. By not later than the end of next week I want to have copies of the dismissal letters as referred to above. If you should continue to sabotage the reorganization then I assume you will retire from the board of directors.

2. Bad management

As outlined above, in conjunction with other examples in this letter and Jerry and Jack's management letter of 5 August last, it is our firm belief that you failed as a manager.

Consequently management of Lockwood Engineering have lost all confidence in you. They are of the opinion that you have mismanaged Lockwood's business in America to such an extent that both Companies in America and Holland are in danger to fail. And you are the only one to be blamed for this situation, without any reservation. Even Richard will agree that your love for him has nothing to do with managing Lockwood.

Perhaps needless to say but I wish to mention the following matters:

- You do not keep your promises to creditors (i.e. Lockwood Engineering) about payments.
- Sales are not properly managed resulting in a) increasing debtors risk and b) unhappy customers. This causes Lockwood's

- worsening financial situation as well as loss of market.
- Woburn's administrative and financial organization is in shambles. This was just confirmed again by John Teti's fax of November 9, 1999 to Jack Schipper requesting him to send some 110 copies of invoices totalling ca. Dfl. 3,8MM! Have these invoices been accounted for?
- How do we stand financially? Some 8 months (!!!) after expiry of the 1995/1999 fiscal year you have been unable to get audited accounts although John Teti had professional assistance. Neither did we receive any financial statements after 02.28.1999. Bob Barnes of the Bank of Idaho received the Idaho annual accounts much later than promised. This, of course, does not give any confidence towards money-lenders.
- Other financial statements and reports are still missing and you never cooperated in producing these.
- On many occasions we have asked you to grant us a security interest in certain of LMP's assets. In spite of your promises these securities have not been given nor properly registered. I want you to organize this at once.
- Financially, contracts of sales are badly prepared and carried through; see Blue Ribbon, Pleasant Valley etc.
- As mentioned before, planning of installations are proceeding ad hoc and there is a lot of panic in your service department due to lack of preparation and planning.
- You still think that you can run Lockwood Packaging Corporation without budgets and targets. Tom, believe me, you just can't. We also advised you to prepare budgets on a yearly basis; again this advice you also disregarded.
- Sale-forecasts for this fiscal year have not been realized, even not the adjusted one. In spite of this you refused to take action towards your organization.
- Notwithstanding your unique combination of business and legal skills you pretend to have, you neither don't know what's going on in Lockwood nor do you have any idea about your market.
- Under the present circumstances it is foolish that Lockwood-Woburn owns Lockwood-Idaho. If Woburn should fail then Idaho will follow. You with your legal skills should a) have thought about that and b) be able to legally separate these Companies.

3. Buyout proposal

With reference to your fax of October 11, 1999 it puzzles me how you arrived at the amounts to buy you out. I only can imagine that these figures are based on a solid and detailed management plan. This makes me wondering because I am not aware of the existence of such a plan and I would like to have a copy.

4. US Tax

Tom, Lockwood Engineering never had the intention to reduce its interests in Lockwood Packaging Corporation because of US tax reasons. I hereby want to make it very clear to you that there was not an asset deal but a stock deal. Lockwood Engineering owns without any doubt 50% of Tomac. It is just plain right.

As a matter of interest could you please inform us about the advantages for Lockwood Engineering to structure this deal as an asset deal? Surely you will realize without any doubt that the afore-mentioned advantages must be very substantial to make Lockwood Engineering abandon a stock purchase.

I am surprised that you are not aware of the advantages of an asset deal which completely contradicts the preliminary agreement. In order to come to such a decision I am sure you were informed

very well at that time.

I don't think I have to tell you that the investments I have in the USA are huge, just as the risks.

I also understand that the dealer-contract with Roda has been concluded with Tomac. An additional advantage of a stock purchase was to get this contract into the Lockwood Group of Companies. Or do I understand it wrongly?

By the way, in your letter of 11 October 1999 you propose to sell your stock for \$ 1.750 MM. I just wonder which stock you are talking about?

5. Memorandum

Tom, in your letter of 11 October 1999 to Jan Postema you enclose a memorandum which you allege as proof that you are a shareholder of Lockwood Packaging Corporation. This is not true. The enclosed memorandum was just one of some thoughts we had at that time. However this memorandum was never put into effect because TG Holding and Lockwood Holding were, as you know, never established. We do have however (and probably you as well) another copy of a memorandum in respect of those discussions. This memorandum is enclosed herewith. As you will note this one exactly corresponds with the preliminary agreement and without any doubt Lockwood Engineering bought 50% of Tomac's stock.

As you must know your Dad is still deriving rights from the preliminary agreement (see his letter of October 18, 1999 to me). So undoubtedly this agreement is still in force.

Tom, if you maintain to owning 50% of Lockwood Packaging Corporation then it should be very clear that 50% of the total investments are for your account. Unfortunately this is not the case. As you know I invested ca. \$ 5,0 MM and you ca. \$ 0,5 MM. So I kindly request you to make an investment now of ca. \$ 2,25 MM which funds must be used to start paying off the debts to Lockwood Engineering.

6. My attorney

Tom, in spite of many attempts we did not manage to get in touch with Valerie Pawson. I do wonder why you could contact her so easily. In addition it disturbs me very much that you have business contacts with my lawyer. This, of course, is not correct. As a matter of interest what is your relation to her?

7. Fixing purchase price of Tomac's stock

According to the preliminary agreement this was calculated as follows:

Negative worth	- 114.000
Tax credit	45.000
Zakkencentrale	90.000
Intercompany Lincoln/Acme	- 40.000
Loan R. Gold	546.000

527.000

=====

50% TRG 263.500

907

50% JCV 263.500

With our present knowledge purchase price should be:

Original purchase price	527.000
Inventories and debtors	- 250.000

277.000

Lockwood

50% TRG 138.500
50% JCV 138.500

8. Fixing purchase price of Tomac's assets/liabilities

Original price	527.000
Tax credit	- 45.000
Zakkencentrale	- 90.000
Intercompany Lincoln/Acme	40.000
Inventories and debtors	- 250.000

	182.000

50% TRG 91.000
50% JCV 91.000

In this case we are prepared to turn things back in accordance with the agreement of October 30, 1995 between Lockwood Engineering and Tomac. This means that all expenditure since October 30, 1995 will be for the account of Tomac. Expenditure for the account of Lockwood Engineering will be limited to the amount of \$ 145.975 (app. A) per annum. The difference must be repaid by Tomac.

9. Solutions

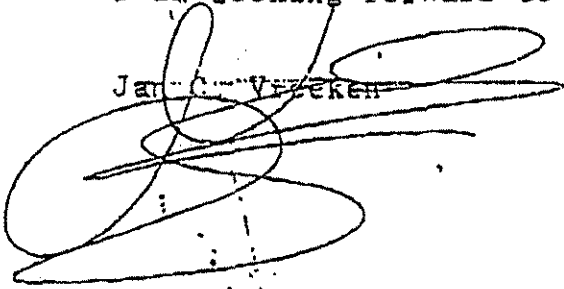
Tom. as you must have noticed there is no basis anymore for a cooperation in the present form. Therefore I thought to sum up a few options to split.

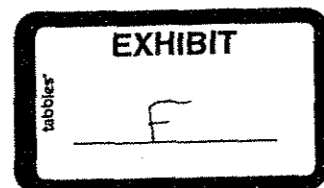
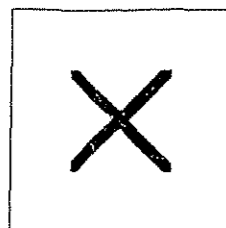
- a) You buy my shares for an amount and conditions to be fixed.
- b) I buy your shares for an amount and conditions to be fixed.
- c) You purchase back my 50% share in Tomac. Expenditure incurred by LWP since October 30, 1995 to be repaid by Tomac. This also means that the financial annual accounts must be in accordance with the agreement of October 95 and the preliminary agreement of April 96 (see also Jan Postema's fax of 29 September 1999).

Finally I am apologizing beforehand if you feel insulted by the plain-spoken and abrupt way of addressing you in this letter.

I am looking forward to your early reply.

Jan C. Verbeke



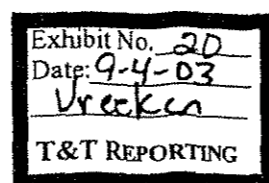


Lockwood

271 Salem Street, Unit G, Woburn, MA 01801
 TEL: 781-938-1500 FAX: 781-938-7536
 E mail address: LOCKWOODUS@AOL.COM

Memorandum

To: JAN VREEKEN
 From: Tom Gold
 Subject: BUYOUT PROPOSAL
 Date: December 11, 1999



Dear Jan:

Following is an outline of a transaction by which you would buy me out of the Woburn and Idaho businesses.

Before detailing the proposal, I want to put three issues squarely on the table so that you will know where I am coming from:

a. I own 50% of these businesses, despite Jan Postema's most recent position. This position is contrary to his own handwritten memorandum (following), made the date we signed our preliminary agreement, showing the intent that you and I be 50/50 owners of Lockwood Packaging Corporation. As mentioned to you, other documents which you have either reviewed and approved (e.g., draft documents from your own lawyer and applications to the RDA and EIEDC) or had in your possession without comment for many years (eg, our financial statements) similarly reflect this ownership structure). Any thought to the contrary in the context of this negotiation means no negotiation from my perspective.

b. You are wanting to buy me out at a time when the businesses that we have created together are about to explode, based on your estimation and everyone else's. Therefore, valuation of my interest must really be based on what we each feel will happen over the next years, not on past performance, which is largely irrelevant.

c. From my perspective, the operation in Woburn is profitable, net of extraordinary expenses and lost sales we have suffered due to machine quality issues relating to Lockwood Engineering, plus credit for improper invoices from the factory (including for machinery that was billed but did not work). Once we invoice

the factory back for these costs (approximately \$1MM), we will show a profit of several hundred thousand dollars over the past 2 years.

That having been said, here is what I propose:

1. \$1.675MM for my stock in the company, payable over 3 years at 7% interest. This would need to be a stock deal for tax reasons.
2. Companies to repay me the monies I have contributed (app \$475,000) now
3. Companies to pay me back salary (the \$40,000 per annum I have not taken) now.
4. You must complete your deal with my father now, including pay out of purchase price and release of his stock from bank loan guarantee.
5. Richard and I must be released from all personal guarantees, including:
 - a. Bank loans
 - b. EIEDC loan
 - c. Equipment leases (e.g., Automatex)
 - d. Car leases and financing contracts
6. We would need to be fully indemnified for any personal liabilities based on the Volm lawsuit or the business of the company.
7. If you desire, we would agree that we would continue to act as your lawyers in the Volm case, but that whether or not you want us to continue, we will be entitled, and entitled to retain, our full "referral fee" arising from the case.
6. This deal is AS IS WHERE IS. I am not going to make any financial or other representations about the businesses, or allow any other basis for anyone to come back against me when it comes time to pay the purchase price. In other words, this must be a clean deal if your desire is to pay me out over time.
7. The payout must be secured by:
 - a. Your personal guarantee
 - b. Pledge of your stock in Lockwood Packaging Corporation
8. I would be willing to stay on to oversee the operation of the companies in a roll similar to what I do now, at a market salary and benefits, if you want it. From my perspective, this is not a requirement.
9. Until the deal is fully done (including all the money paid), I would want full access to the books, records and personnel of the companies, and to receive monthly and annual statements.

As you say, this deal must be done quickly if at all. If my ideas do not work for you, then please let me know to see if some other solution to our current situation can be devised.

Please do not take my brevity as impoliteness. I have not put things in the nicest way, but in what I feel are the clearest.

I look forward to hearing from you at your earliest convenience.

Cordially,
Tom Gold
TRG65/tg

EXHIBIT

G

Confidential Memorandum of Understanding

The purpose of this Memorandum of Understanding (the "Agreement") is to set forth certain understandings by and among Lockwood Engineering B.V., a Netherlands corporation ("Lockwood Engineering"), Lockwood Packaging Corporation, a Delaware corporation ("Lockwood Packaging"), Jan Vreeken ("Vreeken"), Tomac Packaging, Inc., a Massachusetts corporation ("Tomac"), Thomas R. Gold ("TRG") and Richard L. Gold ("RLG"), with respect to the termination of the parties' joint venture, having been operated under the entity Lockwood Packaging, and its wholly owned subsidiary Lockwood Packaging Corporation Idaho, an Idaho corporation ("Lockwood Packaging Idaho") (Lockwood Engineering, Lockwood Packaging and Lockwood Packaging Idaho may be collectively referred to as the "Lockwood Entities"), on the terms and subject to the conditions set forth below.

1. Requirements of TRG, RLG and Tomac.

TRG, RLG and Tomac agree to do the following:

- a. TRG, RLG and/or Tomac will assume the lease for the property located at 271 Salem Street, Unit G, Woburn, MA (the "Woburn Office") and hold Lockwood Entities and Vreeken harmless from any liability under such lease; provided, however, that Lockwood Packaging may continue to occupy its portion of the Woburn Office, and use any office equipment and furniture owned by TRG, RLG and/or Tomac, rent free, until June 30, 2000.
- b. Within seven (7) days of the date of this Agreement, TRG, RLG and Tomac will transfer all of their interest and/or shares of stock which any of them hold in Lockwood Packaging to Vreeken's designee and will provide Vreeken's designee with the original stock certificate or other appropriate evidence of such transfer, such evidence to include executed stock powers. In the event that there is no original stock certificate, TRG, RLG and Tomac will provide Vreeken's designee with a Lost Certificate Affidavit or other appropriate affidavits. All documents delivered pursuant to this Section 1(b), shall be held in escrow by Shapiro, Israel & Weiner, P.C. pending the execution of the Definitive Documents.
- c. TRG, RLG and Tomac will not compete, directly or indirectly, with Lockwood Packaging and Lockwood Packaging Idaho, in the lines of business such corporations are currently engaged in, for a period of three (3) years, in the United States, Canada and Mexico; provided, however, that TRG and RLG may pursue Global Protein Products, except in those areas previously awarded to Lockwood Packaging and Lockwood Packaging Idaho under the Distributor Agreement dated March 22, 2000; provided further that if (i) an Event of Default has occurred with regard to the Payout Notes and such Event of Default remains uncured, (ii) TRG and RLG have not been released from their personal guarantees as specified in Section 2(c) hereunder, and (iii) TRG and/or RLG are not being

Exhibit No. 13
Date: 9-4-03
Vreeken
T&T REPORTING

indemnified by Vreeken with regard to their personal guarantees as specified in Section 2(c), this paragraph shall be inapplicable.

- d. TRG, RLG and Tomac will keep confidential, and not disclose to any third parties, the terms of this Agreement and all proprietary information regarding the business affairs of the Lockwood Entities, including, but not limited to, sales, pricing, client identities, distribution contracts, financial status and the like, with the exception of information which is: (i) of public record, (ii) generally available to third parties or (iii) required to defend any action brought against any of them.
- e. TRG, RLG and Tomac will cooperate with the Lockwood Entities with regard to all current or future litigation involving the Lockwood Entities, with the exception of the Volm litigation, which will be governed by their agreements with counsel in Milwaukee, Wisconsin. TRG and RLG will be reimbursed for any such reasonable time and expenses spent cooperating with the Lockwood Entities after the date of this Agreement. Such reimbursement for time shall be at an hourly rate of \$100. Notwithstanding the foregoing, this section shall not apply to that certain litigation in Holland which will be handled in accordance with the Agreement Vreeken and TRG have already agreed upon.
- f. TRG and RLG will provide Lockwood Engineering with all corporate records, corporate minute books, contracts and financial information, including, but not limited to, tax returns and audited financial statements, for Lockwood Packaging and Lockwood Packaging Idaho within seven (7) days of the date of this Agreement. TRG and RLG shall have complete access to such information prior to the execution of the Definitive Documents.
- g. TRG and RLG will immediately provide Lockwood Engineering with a list of all current, threatened or anticipated litigation involving Lockwood Packaging and/or Lockwood Packaging Idaho, of which they have knowledge.
- h. TRG and RLG are effectively suspended upon execution of this Agreement, from all positions they hold with Lockwood Packaging and Lockwood Packaging Idaho, including, but not limited, all positions held as officers and directors of such entities, and shall immediately have no right or authority to take any action on behalf of Lockwood Packaging or Lockwood Packaging Idaho, including, without limitation, writing checks, entering into contracts, settling lawsuits or the like. In the event that TRG and RLG terminate this Agreement pursuant to their rights under Section 11, any such suspensions will be rescinded. Until such rescission, Vreeken or his designee shall have the exclusive right to act on behalf of the Corporation in all respects as officers, directors and otherwise.

During the period prior to the execution of the Definitive Documents: (i) business at Lockwood Packaging and Lockwood Packaging Idaho will be conducted in a

normal and customary manner, to be managed by Vrecken's designee, (ii) no distributions shall be made to Lockwood Engineering or Vrecken as a shareholder or with regard to outstanding loans, (iii) any equipment to be purchased by either corporation will be done through an independent entity of Vrecken's designation (the "Independent Entity") and (x) after any re-sale of such equipment by the Independent Entity to a third party, the proceeds of such re-sale will be remitted to the appropriate corporation, less the Independent Entity's costs and expenses and (y) if such equipment is for use by either corporation the Independent Entity will lease such equipment to the appropriate entity, for a nominal charge, and on a month by month basis, and (iv) no material assets shall be transferred from either corporation except for sales in the ordinary course of business.

- i. TRG, RLG and Tomac will each sign a Release effectively releasing the Lockwood Entities and Vrecken from any and all claims they may have against them, including any further obligations under that certain Joint Venture Agreement dated October 30, 1995, with the exception of claims grounded in fraud or related to obligations under this Agreement. Notwithstanding the foregoing, RLG, TRG and Tomac may assert unsecured claims against Lockwood Packaging and Lockwood Packaging Idaho arising from payments required to be made by any of them, on or after the date hereof, of the obligations of the Lockwood Entities. Any such claim shall be subject to verification by the Lockwood Entities.

2. Requirements of Lockwood Packaging, Lockwood Engineering and Vrecken

The Lockwood Entities and Vrecken agree to do the following:

- a. The Lockwood Entities will give RLG a promissory note in the principal amount of \$100,000 and TRG a promissory note in the principal amount of \$450,000 (the "Payout Notes"), such amounts being subject to adjustment in accordance with Section 2(b) below. The principal due under the Payout Notes will: (i) be paid quarterly, beginning with the first anniversary of the Payout Notes, so that the Payout Notes are fully amortized by the fifth anniversary of the date of the Payout Notes and (ii) accrue interest at the annual rate of three (3%) percent with such interest to be paid quarterly. All principal and unpaid interest shall be due and payable on the earlier of the fifth anniversary of such Payout Notes or after an Event of Default, as defined below. The Payout Notes will be secured by the assets of Lockwood Packaging and Lockwood Packaging Idaho, with such security interest being subordinate to all current bank loans, all current security positions on record, and any future refinancing of such bank loans.

The following shall be events of default under such notes ("Events of Default"); (i) non-payment when due, and which remain due after ten (10) days written notice thereafter, of any payment of principal or interest on the Payout Notes, (ii)

bankruptcy or similar proceeding being commenced by or against Lockwood Packaging or Lockwood Packaging Idaho which are not withdrawn within thirty (30) days of filing, (iii) transfer of all or a material portion of the assets or lines of business from Lockwood Packaging Idaho, unless it is to a related entity and provided that the security interest provided therein will continue on such assets or (iv) failure to provide TRG with annual financials of Lockwood Packaging and Lockwood Packaging Idaho, audited in accordance with GAAP, and other financial documents as requested by such corporations' institutional lenders after thirty (30) days written notice. Notwithstanding the foregoing, non-payment of any amounts due under the Payout Notes shall not be an Event of Default if such payment would be considered an Event of Default, or violation, of any loan from an institutional lender to Lockwood Packaging and Lockwood Packaging Idaho, unless any one Lockwood Entity can make such payment without being in default of such loans from the Institutional Lenders.

- b. Lockwood Packaging and Lockwood Packaging Idaho will make annual payments to TRG in an amount equal to twenty-five (25%) percent of their net profits in accordance with GAAP (the "Payout Payments") until such time as the aggregate amount of the Payout Payments reaches \$100,000. All amounts set forth in Section 2(a) and 2(b) of this Agreement pertaining to the Payout Notes and the Payout Payments, are subject to confirmation by the auditors, and adjustment, if necessary, provided, however, that no adjustments shall be made if the aggregate discrepancy is an amount equal to \$25,000 or less.
- c. The Lockwood Entities will use their best efforts to effect the release of: (i) TRG and RLG from certain personal guarantees they have made with regard to the following loans and (ii) certain securities pledged by RLG which is being held as collateral for the Citizen's Loan, as defined below. If necessary to effect such releases, Vreeken agrees to personally guarantee such loans. If the Lockwood Entities fail to provide such release by the earlier of: (w) three (3) months after all audited financials for fiscal years 1999 and 2000 are completed or (x) March 1, 2001, then TRG and RLG shall have the option of terminating this Agreement as provided in Section 11 hereof, unless Vreeken shall expressly opt to indemnify TRG and RLG from any damages they may incur as a result of such personal guarantees. Until the earlier to occur of: (y) the releases pursuant to this Section 2(c) are effected or (z) this Agreement is terminated as provided herein, any damage TRG or RLG may incur as a result of such personal guarantees not being released shall be secured by the assets of Lockwood Packaging and Lockwood Packaging Idaho.
- (i) Loan from Citizen's Bank to _____ dated _____ in the original principal amount of \$ _____ and a current principal balance of approximately \$225,000 (the "Citizen's Loan").

- (ii) Loan from Bank of Eastern Idaho to Lockwood Packaging Idaho dated _____ in the original principal amount of \$800,000 and a current principal balance of approximately \$ _____.
 - (iii) Loan from Eastern Idaho Economic Development Council to Lockwood Packaging Idaho dated _____ in the original principal amount of \$262,500 and a current principal balance of approximately \$ _____.
 - (iv) Grant from Regional Development Alliance, Inc. dated _____ in the original principal amount of \$25,000 and a current principal balance of approximately \$ _____.
 - (v) Equipment Lease and salesperson car leases
- d. Lockwood Packaging will transfer to TRG and RLG all right, title and interest it may have in the office furniture and office equipment (specifically excluding any inventory, farm equipment or spare parts) currently located in the Woburn Office, other than the following, to which the Lockwood Entities shall maintain ownership and control of: (i) certain furniture sent by Lockwood Engineering or any affiliate to the Woburn Office; (ii) phone and fax numbers; (iii) all computer hardware and software, with the exception of the personal computers and printers of TRG, RLG and their secretary; (iv) all photocopiers and (v) TRG's cell phone number.
- e. Lockwood Packaging will transfer to TRG all right title and interest to that certain 1991 Saab _____ currently registered in its name and being used by TRG.
- f. Upon execution of the Definitive Documents, the Lockwood Entities and Vreken will waive any and all objections they may have to TRG and RLG's right to the Volm lawsuit referral fee.
- g. The Lockwood Entities and Vreken will keep confidential, and not disclose to any third parties, the terms of this Agreement; provided, however, that the parties shall have the right to disclose this Agreement in order to effect a release of the obligations set forth in Section 2 of this Agreement, with the exception of information which is: (i) of public record, (ii) generally available to third parties or (iii) required to defend any action brought against any of them.
- h. The Lockwood Entities and Vreken agree to sign a Release effectively releasing TRG and RLG from any and all claims they may have against them, with the exception of claims grounded in fraud or related to this Agreement, including any further obligations under that certain Joint Venture Agreement dated October 30, 1995.

- i. The Lockwood Entities will indemnify TRG and RLG against suits from third parties relating to their positions as officers and/or directors of each such corporation: (i) in claims arising from, and incidents occurring after, the date of this Agreement, with the exception of fraud or criminal activities or (ii) in claims arising from the Voim litigation.
- j. Lockwood Packaging and Lockwood Packaging Idaho shall, during the period the Payout Notes are outstanding, conduct business through the existing corporations and shall not transfer assets, lines of business or corporate opportunities to other entities which would have a material adverse effect on the ability of the Lockwood Entities to make payment under the Payout Notes.

3. Representations of TRG, RLG and Tomac.

TRG, RLG and Tomac represent and warrant the following:

- a. The corporate records of Lockwood Packaging, from its inception to the date of this Agreement, have been maintained by employees engaged by Lockwood packaging, professionals engaged by Lockwood Packaging, Thomas R. Gold and/or Richard L. Gold, and such corporate records currently reflect that:
 - (i) TRG, RLG and Tomac, jointly and severally, are the owner of Five Hundred (500) shares of Lockwood Packaging representing fifty (50%) percent of the outstanding stock of Lockwood Packaging or an equivalent interest;
 - (ii) Lockwood Engineering is the owner of Five Hundred (500) shares of Lockwood Packaging representing fifty (50%) percent of the outstanding stock of Lockwood Packaging or an equivalent interest; and,
 - (iii) Such stock owned by TRG, RLG or Tomac, either jointly or severally, and Lockwood Engineering, reflect the agreements and understanding of the parties.
- b. Lockwood Packaging owns one hundred (100%) percent of the outstanding stock of Lockwood Packaging Idaho, subject to the _____ dated _____ with Steven M. Snow which provides for the transfer of up to twenty (20%) percent of such ownership.
- c. All applicable federal, state and local tax returns of Lockwood Packaging and Lockwood Packaging Idaho have been filed with the appropriate agencies, with the exception of the fiscal year 1999 and 2000 tax returns for Lockwood Packaging.

- d. All local, state and federal taxes owed or accrued by Lockwood Packaging, including, but not limited to, all sales taxes and employee withholding taxes, are paid in full as of the date of this Agreement, except to the extent any payment is due after the filing of the 1999 and 2000 tax returns for Lockwood Packaging and those taxes listed on Schedule 3(d) attached hereto and made a part hereof.
- e. Upon due inquiry of Steven M. Snow, all local, state and federal taxes owed or accrued by Lockwood Packaging Idaho, including, but not limited to, all sales taxes and employee withholding taxes, are paid in full as of the date of this Agreement, with the exception of those taxes listed on Schedule 3(d) attached hereto and made a part hereof.
- f. Tomac has all requisite power, capacity and authority to enter into this Agreement and each other agreement and obligation which it may enter into or have in connection herewith, and to perform its obligations hereunder and thereunder, and RLG has full authority to sign as President on behalf of the same.
- g. Lockwood Packaging has all requisite power, capacity and authority to enter into this Agreement and each other agreement and obligation which it may enter into or have in connection herewith, and to perform its obligations hereunder and thereunder, and RLG has full authority to sign as President on behalf of the same.
- h. Lockwood Packaging Idaho has all requisite power, capacity and authority to enter into this Agreement and each other agreement and obligation which it may enter into or have in connection herewith, and to perform its obligations hereunder and thereunder, and RLG has full authority to sign as President on behalf of the same.
- i. TRG, RLG and Tomac confirm that all assets of Automatic Bagging Services, Inc., including, but not limited to, any of its assets and inventory located in Florida, California, Wisconsin and New Hampshire, are owned solely by Lockwood Packaging.

4. Representations of Lockwood Engineering and Lockwood Packaging.

Lockwood Engineering and Lockwood Packaging represent and warrant the following:

- a. Lockwood Engineering currently holds Five Hundred (500) shares of Lockwood Packaging.

5. Definitive Documents.

- a. Subject to the provisions hereof, the parties intend, and agree, to negotiate in good faith towards the execution of mutually satisfactory agreements, hereinafter the

"Definitive Documents", which will reflect the agreements contained herein and shall be executed no later than May 30, 2000.

- b. Until such time as the Definitive Documents are executed, or in the event the Definitive Documents are not executed, this Agreement and all of the provisions hereof shall be binding upon and inure to the benefit of the parties and their respective assigns, successors, heirs and legal representatives.

6. Entire Agreement.

Subject to the subsequent execution of the Definitive Documents, this Agreement contains the entire understanding of the parties with respect to the subject matter hereof and supercedes all prior agreements, understandings and negotiations of the parties with respect thereto. Except as expressly stated or referred to herein, there are no other restrictions, promises, representations, warranties, covenants or undertakings in connection herewith.

7. Waiver.

The waiver by any party hereto at any time of any agreement or obligation herein requiring performance or compliance or of any threatened or actual breach hereof by any party shall not be deemed a waiver at any subsequent time of the same or any other matter herein requiring performance or compliance or of any other threatened or actual breach hereof by the same or any other party.

8. Separability of Provisions.

In the event that one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision of this Agreement, and this Agreement shall be construed without giving effect to such invalid, illegal or unenforceable provision, unless such unenforceable provision would prevent the parties from the realizing their agreed upon rights hereunder.

9. Section Headings.

Section headings are used in this Agreement for reference only and shall not affect the interpretation or meaning of this Agreement. This Agreement may be executed simultaneously in several counterparts, each of which shall be deemed to be an original and all of which together shall constitute one and the same agreement.

10. Governance of Law.

This Agreement shall be governed by and construed in all respects in accordance with the laws of the Commonwealth of Massachusetts.

11. Termination of Agreement

At the option of TRG and RLG this Agreement shall terminate and be of no further force and effect if Lockwood Entities are unable to perform under Section 2(c) of this Agreement by the earlier of (a) three (3) months after all audited financials for fiscal years 1999 and 2000 are completed or (b) March 1, 2001, unless Vreeken shall expressly opt to indemnify TRG and RLG from any damages they may incur as a result of such personal guarantees. After termination the parties may not assert any provision of this Agreement in any matter or proceeding.

12. Notices

All notices required or to be given under this Agreement shall be in writing and deemed duly given when delivered by hand or mailed by registered or certified mail, return receipt requested, postage and registration or certification prepaid, or delivered by Federal Express or other similar express delivery service, delivery charges prepaid or by facsimile with a confirmation and addressed as follows:

If to TRG, RLG or Tomac: Thomas Gold
271 Salam Street, Unit G
Woburn, Massachusetts 01801

with a copy to: Attorney Richard Rosenstein
Lane, Altman & Owens, LLP
101 Federal Street
Boston, Massachusetts 02420
PHONE NO. (617) 345-9800
FAX NO. (617) 345-0400

If to Lockwood Entities or Vreeken: Jan Vreeken
Lockwood Engineering, B.V.
Mr. Nennstichweg 85
9367 PC De Wilp (Gr.)
FAX NO. 011-31-594-643333


with a copy to: Attorney Carl B. Israel
Shapiro, Israel & Weiner, P.C.
100 North Washington Street
Boston, Massachusetts 02114
PHONE NO. (617) 742-4200
FAX NO. (617) 742-2355

or to such other address or addresses as may from time to time be designated by either party by written notice to the other, provided any such notice is received in the ordinary course.

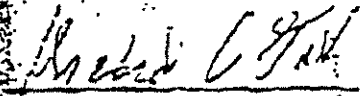
13. Assignment

Except as may otherwise be expressly provided herein, no party may assign any right, obligation, or liability arising hereunder without the other parties' prior written consent. Any such assignment or attempted assignment shall be null and void.

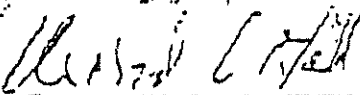
IN WITNESS WHEREOF, each of the parties has caused this Agreement to be executed as an instrument under seal as of this day of May, 2000.


Thomas R. Gold

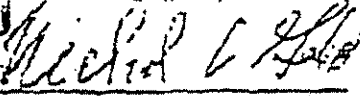
Tomcat Packaging, Inc.

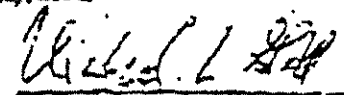
By: 
Richard L. Gold, its duly authorized President

Lockwood Packaging Corporation

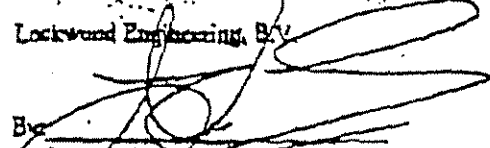
By: 
Richard L. Gold, its duly authorized President

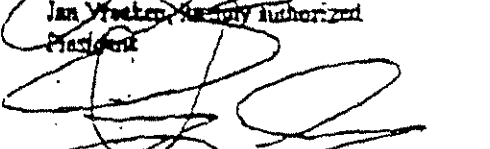
Lockwood Packaging Corporation Idaho

By: 
Richard L. Gold, its duly authorized President


Richard L. Gold

Lockwood Engineering, BY

By: 
Jan Yreker, its duly authorized President


Jan Yreker

\\MS\ACRDN\Lockwood Engineering\Memo of Understanding.d2.wpd

RECEIVED TIME MAY. 12. 7:11PM = PRINT TIME MAY. 12. 7:12PM

Nov. 16, 2000 10:00

LANE ALTMAN & OWENS

No. 2343 P. 2/3 41

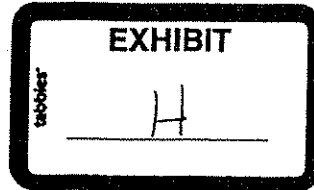
Lane Altman & Owens LLP
Counselors at Law

101 Federal Street
Boston, Massachusetts
02110

Telephone
617 345-9800

Telefax
617 345-0400

Reference

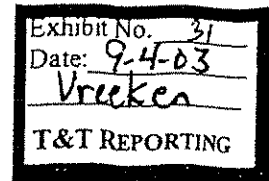


November 16, 2000

BY FAX AND MAIL

Jan Vreeken
Lockwood Engineering, B.V.
Mr. Nennstichweg 85
9367 PC De Wilp (Gr.)

Carl B. Israel, Esq.
Shapiro, Israel & Weiner, P.C.
100 North Washington Street
Boston, Massachusetts 02114



Gentlemen:

Reference is made to the Confidential Memorandum of Understanding among the Golds and your clients dated May 12, 2000 (the "Confidential Memorandum"). This notice is being given in accordance with Section 12 of the Confidential Memorandum.

The Golds have reviewed the financial statement delivered to me last week. I am told by the Golds that none of the footnotes have been included and according to the Golds this makes it impossible to interpret the financial information. Therefore, in accordance with Section 2(a)(iv) of the Confidential Memorandum there is an Event of Default arising from the failure to deliver to the Golds the annual audited financial statements and all other financial reports submitted to the "corporations' institutional lenders".

The Golds have also not received any monthly financial reports that should have been submitted to the Idaho bank. Failure to deliver such statements would be a separate Event of Default under the Confidential Memorandum.

In addition, the payment due under Section 2 (a) of the Confidential Memorandum on November 12, 2000 was not made and will become an Event of Default if not received by the Golds by November 22, 2000

Lane Altman & Owens LLP

Counsellors at Law

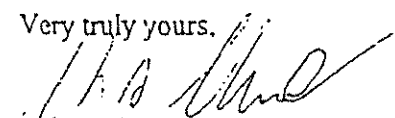
Jan Vreeken
Carl B. Israel, Esq.
Page -2-
November 16, 2000

The Golds have not agreed to waive the current or future Events of Default under the Confidential Memorandum. The Golds reserve their rights under the Confidential Memorandum to take any action permitted after an Event of Default. The failure of the Golds to take any such action shall not be a waiver of such action or a waiver of any existing or future Event of Default.

Please note that, the Golds have instructed us not to accept any payments or other documents required under the Confidential Memorandum. All payments and performance under the Confidential Memorandum should be made or tendered at the offices of my clients, as set forth in the Confidential Memorandum.

We are still awaiting word from you on your client's willingness to discuss all of the outstanding issues. You indicated that you would be back to me prior to November 17, 2000. If we do not hear from you the Golds have informed that they will once again have to consider all of their options.

Very truly yours,


Richard S. Rosenstein, Esq.

cc: Thomas Gold
Richard Gold

PEPE & HAZARD LLP

LAW OFFICES

150 FEDERAL STREET, 28TH FLOOR
BOSTON, MASSACHUSETTS 02110-1745
617/695-9090 FACSIMILE 617/695-9255

RICHARD S. ROSENSTEIN
Counsel
‡Also Admitted in RI, MA & MD
Direct Dial: (617) 748-5541
rosenstein@pepehazard.com

December 21, 2000

By Facsimile

CARL ISRAEL
Shapiro, Israel & Weiner, P.C.
100 North Washington Street
Boston, Massachusetts 02114

Exhibit No. 32
Date: 9-4-03
Vrecke
T&T REPORTING

Re: Continuing Events of Default

Dear CARL:

Reference is made to the Confidential Memorandum of Understanding among the Golds and your clients dated May 12, 2000 (the "Confidential Memorandum"). This notice is being given in accordance with Section 12 of the Confidential Memorandum.

As set out in our prior letters, the payment required under the Confidential Memorandum from your client was not received by November 22, 2000, but rather at a later date. As we stated in our prior letter failure to receive payment by November 22, 2000 is an event of default under the Confidential Memorandum. We hereby inform you that the Golds reserve their rights after an event of default and do not waive the event of default even though they may cash the checks received from your client.

As you are also aware the event default arising from the failure to provide financial information still is outstanding.

In addition, no action has been taken on the payment of outstanding amounts due on credit cars, for rent etc. This failure is just another event of default under the Confidential Memorandum.

As you are aware the existence and continuation of these events of default under the Confidential Memorandum permit the Golds to accelerate the payments due under the Confidential Memorandum.

925

DEC. 21. 2000 1:26Pm PEPE & HAZARD 617/695-9255

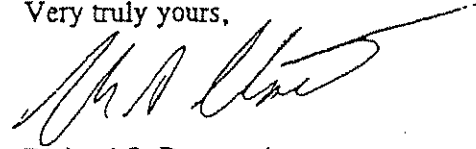
NO. 3608 P. 3/3 44

PEPE & HAZARD

CARL ISRAEL
December 21, 2000
Page 2

Please let me know the status of the payment of outstanding amounts due the Golds of every nature and the status of the required financial information.

Very truly yours,



Richard S. Rosenstein

RSR:rsr

cc: Thomas Gold by fax

GOLD ASSOCIATES,
271 SALEM STREET, UNIT G
WOBURN, MA 01801

Tel: 781-938-8100
Fax: 781-938-8120
Email: Tgoldesq@aol.com

February 12, 2001

VIA FACSIMILE WITH
CONFIRMATION BY REGULAR MAIL

Jan C. Vreeken
c/o Lockwood Engineering, BV
Mr. Nennstiehweg 85
9367 PC De Wilp (Gr.)
011-31-594-643-333

with copy to:

Carl B. Israel, Esq.
Shapiro, Israel & Weiner, P.C.
100 North Washington Street
Boston, MA 02114
617-742-2355

Dear Jan:

Reference is made to that certain Confidential Memorandum of Understanding dated May 12, 2000 (the "Confidential Memorandum"). This notice is being given under Section 12 of the Confidential Memorandum.

The quarterly interest payments due Richard and me under Section 2(a) of the Confidential Memorandum were not received today, when due, and will become an Event of Default (as defined under the Confidential Memorandum) if not received by February 22, 2001.

We are not hereby waiving any past, current or future defaults under the Confidential Memorandum, or otherwise, and we reserve our rights in full with respect thereto.

Please do not hesitate to contact me should you have any questions.

Sincerely,


Thomas R. Gold

cc: Richard S. Rosenstein, Esq. (via fax)
617-695-9255



Principal Amount of Pay Out Debt	\$450,000.00
Interest accrued at 3% per annum from November 12, 2000 to February 14, 2005 (1555 x \$36.99)	<u>\$ 57,519.45</u>
Total:	\$507,519.45

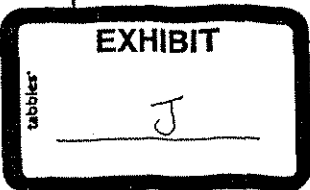
Interest continues to accrue at the rate of \$36.99 per day until paid.

- 1 PLEASE TYPE THIS FORM IN BLACK
- 2 Filing fees
 - a With Secretary of State. Except for pre-paid account users, enclose filing fee of \$6.00 if form is typed, or \$10.00 if not typed. For attachments, add \$1.00 per printed page. Pre-paid account users must enter Customer Number in "Filing Office Use" block to right.
 - b Fixture filing with county recorder. Enclose recording fee of \$3.00 per page.
- 3 File only the original. Make copies for your file. The original will be returned as your acknowledgment.
- 4 Enter only one debtor's name or assumed name per debtor block exactly as it is to be indexed. If more than four names, use an attached sheet. Enter individual debtor names. Last, First Middle Title, e.g. Smith, John Alan Jr.
- 5 When the obligation has been satisfied, complete the Termination Statement and return the original to the filing office.

Form approved by Pete T. Conruss, Secretary of State, UCC Division, Statehouse, Boise, ID 83720 Ph 208-334-3191

Debtor #1 (Last name, first, middle, title & mailing address)
 Lockwood Packaging Corporation
 19C Clinton Drive
 Hollis, New Hampshire 03049

Debtor #3



Debtor #2
 Lockwood Packaging Corporation Idaho
 795 Lindsay Blvd.
 Idaho Falls, ID 83402

Debtor #4

Secured Party and Address
 Thomas R. Gold
 Richard L. Gold
 271 Salem Street, Unit G
 Woburn, MA 01801

Assignee and Address

Mailing Address for acknowledgement, if not Secured Party

- Check If Covered Products of collateral are
- If one of the following boxes is checked, the secured party may financing statement. The collateral described herein is:
- Brought into the state already subject to a security interest in another jurisdiction.
 - Subject to a security interest in another jurisdiction, and the debtor's location has changed to this state.
 - Proceeds of the original collateral described above in which a security interest was perfected.
 - The subject of a financing statement which has lapsed.
 - Subject to a security interest perfected under a prior lien on the debtor.

This financing statement covers the following types or items of property:
 (If this is a fixture, timber or mineral filing to be recorded with the County Recorder, include legal description and name of record owner, if required.)

The Secured Party is granted a security interest in all property of the Debtor wherever located including, without limitation, accounts receivable, general intangibles, inventory equipment, investment property, fixtures and any other property of the Debtor, and all other types of property of the Debtor. This financing statement is filed pursuant to and under the authority of the terms and conditions of a Confidential Memorandum of Understanding dated May 12, 2000 between the Debtor and the Secured Party. This filing covers all proceeds and products of any of the foregoing.

Signature(s) of Debtor(s)
 Lockwood Packaging Corporation
 Lockwood Packaging Corp. Idaho
[Signature] *as attorney in time*

Secured Party Signature
[Signature]
 Thomas & Richard Gold *USA Attorney* 929

Filing Office Use Only

IDAHO SECRETARY OF STATE
 08/28/2000 09:00
 CX: 36129 CT: 135246 NH: 344183
 1 6.00 * 6.00 UCC1 FILE # 2

Filing Number: B 879447

TERMINATION STATEMENT-The Secured Party no longer claims a security interest under the financing statement.

Instructions:

STATE OF IDAHO FILING STATEMENT - FORM UCC-1

Customer account number 48

1. PLEASE TYPE THIS FORM IN BLACK
2. Filing fees:
 - a. With Secretary of State. Except for pre-paid account users, enclose filing fee of \$6.00 if form is typed, or \$10.00 if not typed. For attachments, add \$1.00 per printed page. Pre-paid account users must enter Customer Number in "Customer account number" block to right.
 - b. Fixture filing with County Recorder. Enclose recording fee of \$3.00 per page.
3. File only the original. Make copies for your file. The original will be returned as your acknowledgment.
4. Enter only one debtor's name or assumed name per debtor block exactly as it is to be indexed. If more than four names, use an attached sheet. Enter individual debtor names: Last, First Middle Title; e.g. Smith, John Alan Jr.
5. When the obligation has been satisfied, complete the Termination Statement and return the original to the filing officer.

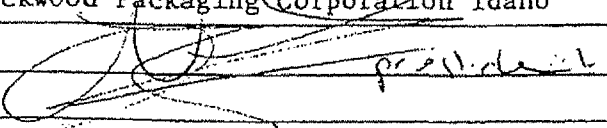
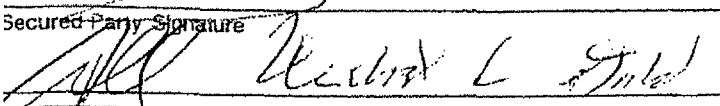
Mail to: Secretary of State, UCC Division, 700 W Jefferson, PO Box 83720, Boise, ID 83720-0080, Ph 208-334-3191.

Debtor #1 (Last name, first, middle, title & mailing address) Lockwood Packaging Corporation 19C Clinton Drive Hollis, New Hampshire 03049	Debtor #3
Debtor #2 Lockwood Packaging Corporation Idaho 795 Lindsay Blvd. Idaho Falls, ID 83402	Debtor #4

Secured Party and Address Thomas R. Gold Richard L. Gold 271 Salem Street, Unit G Woburn, MA 01801	Assignee and Address
Mailing Name and Address for acknowledgment, if not Secured Party Charles A. Homer, Esq. Holden, Kidwell, Hahn & Crapo, P.L.L.C. Post Office Box 50130 Idaho Falls, Idaho 83405	<input type="checkbox"/> Check If Covered <input type="checkbox"/> Products of collateral are also covered If one of the following boxes is checked, the secured party may sign the financing statement. The collateral described herein is: <input type="checkbox"/> Brought into this state already subject to a security interest in another jurisdiction. <input type="checkbox"/> Subject to a security interest in another jurisdiction, and the debtor's location has changed to this state. <input type="checkbox"/> Proceeds of the original collateral described below in which a security interest was perfected. <input type="checkbox"/> The subject of a financing statement which has lapsed. <input type="checkbox"/> Subject to a security interest perfected under a prior name or identity of the debtor.

This financing statement covers the following types or items of property:
(If this is a fixture, timber or mineral filing to be recorded with the County Recorder, include legal description and name of record owner, if required.)

The Secured Party is granted a security interest in all property of the Debtor wherever located including, without limitation, accounts receivable, general intangibles, inventory, equipment, investment property, fixtures and any other property of the Debtor, and all other types of property of the Debtor. This financing statement is filed pursuant to and under the authority of the terms and conditions of a Confidential Memorandum of Understanding dated May 12, 2000 between the Debtor and the Secured Party. This filing covers all proceeds and products of any of the foregoing.

Signature(s) of Debtor(s) Lockwood Packaging Corporation Lockwood Packaging Corporation Idaho 	Filing Office Use Only
Secured Party Signature 	IDAHO SECRETARY OF STATE 05/25/2001 09:00 CK: 18575 CT: 2267 BH: 399301 I @ 6.00 = 6.00 UCCI FILE # 2 Filing Number: B 900973
TERMINATION STATEMENT-The Secured Party no longer claims a security interest under the financing statement. 930	UCC FORM UCC1.FM6 Revised 8/98
Secured Party or Assignee of Record	Date

William Francis Galvin
Secretary of the Commonwealth of Massachusetts

HOLDEN, KIDWELL, HAHN & CRAPO, P. L. L. C.
POST OFFICE BOX 50130
IDAHO FALLS, ID 83405

RECEIVED JUN 04 2001

To Whom It May Concern:

This letter serves as notification that the SOC has received your filing information. A copy of the filing is included as an attachment to this document. Your filing has been assigned a filing number of 200102701160 and was filed on 5/29/01 11:57:00 AM. The Secretary of the Commonwealth of Massachusetts thanks you for your compliance.

Sincerely,

William Francis Galvin
Secretary of the Commonwealth

931

William Francis Galvin
Secretary of the Commonwealth of Massachusetts

THEL W. CASPER
PO BOX 50130
IDAHO FALLS, ID 83405

RECEIVED JUN 04 2001

To Whom It May Concern:

This letter serves as notification that the SOC has received your filing information. A copy of the filing is included as an attachment to this document. Your filing has been assigned a filing number of 200102701610 and was filed on 5/29/01 12:00:00 PM. The Secretary of the Commonwealth of Massachusetts thanks you for your compliance.

Sincerely,

William Francis Galvin
Secretary of the Commonwealth

This FINANCING STATEMENT is presented to a filing officer for filing pursuant to the Uniform Commercial Code

3 Maturity Date (if any):

or Filing Officer (Date, Time, Number, and Filing Office)

1 Debtor(s) (Last Name First) and address(es)
Lockwood Packaging Corporatic..

2 Secured Party(ies) and address(es)

Idaho
795 Lindsay Blvd.
Idaho Falls, ID 83402

Thomas R. Gold
Richard L. Gold
271 Salem Street, Unit G
Woburn, MA 01801

CITY CLERK OFFICE
2001-404
WOBURN, MASS.

4 This financing statement covers the following types (or items) of property:

5 Assignee(s) of Secured Party and Address(es)

The Secured Party is granted a security interest in all property of the Debtor wherever located including, without limitation, accounts receivable, general intangibles, inventory, equipment, investment property, fixtures and any other other property of the Debtor, and all other types of property of the Debtor. This financing statement is filed pursuant to and under the authority of the terms and conditions of a Confidential Memorandum of Understanding dated May 12, 2000 between the Debtor and the Secured Party. This filing covers all proceeds and products of any of the forgoing.

Check if covered: Proceeds of Collateral are also covered Products of Collateral are also covered. No. of additional sheets presented:

Filed with Town Clerk, Woburn, Massachusetts

TERMINATION STATEMENT

This statement of termination of financing is presented to a filing officer for filing pursuant to the Uniform Commercial Code. The Secured Party certifies that the Secured Party no longer claims a security interest under the financing statement bearing the file number shown above.

Date....., 19..... By.....
(Signature of Secured Party or Assignee of Record - Not Valid until signed)

Filing Officer Copy — Acknowledgment — Filing officer is requested to note file number, date and hour of filing on this copy and return it to the person filing, as an acknowledgment.
COMMONWEALTH OF MASSACHUSETTS

This FINANCING STATEMENT is presented to a filing officer for filing pursuant to the Uniform Commercial Code

1 Debtor(s) (Last Name First) and address(es)
Lockwood Packaging Corpora
19C Clinton Drive
Hollis, NH 03049

2 Secured Party(ies) and address(es)
Thomas R. Gold
Richard L. Gold
271 Salem Street, Unit G
Woburn, MA 01801

3 Maturity Date (if any):

For Filing Officer (Date, Time, Number, and Filing Office)

CLERKS OFFICE
2001-403
MAY 12 2000

4 This financing statement covers the following types (or items) of property:

The Secured Party is granted a security interest in all property of the Debtor wherever located including, without limitation, accounts receivable, general intangibles, inventory, equipment, investment property, fixtures and any other property of the Debtor, and all other types of property of the Debtor. This financing statement is filed pursuant to and under the authority of the terms and conditions of a Confidential Memorandum of Understanding dated May 12, 2000 between the Debtor and the Secured Party. This filing covers all proceeds products of any of the forgoing.

5 Assignee(s) of Secured Party and Address(es)

Check if covered: Proceeds of Collateral are also covered Products of Collateral are also covered. No. of additional sheets presented:

Filed with Town Clerk, Woburn, Massachusetts

TERMINATION STATEMENT

This statement of termination of financing is presented to a filing officer for filing pursuant to the Uniform Commercial Code. The Secured Party certifies that the Secured Party no longer claims a security interest under the financing statement bearing the file number shown above.

Date....., 19.....

By
(Signature of Secured Party or Assignee of Record - Not Valid until signed)

Filing Officer Copy — Acknowledgment — Filing officer is requested to note file number, date and hour of filing on this copy and return it to the person filing, as an acknowledgment.
COMMONWEALTH OF MASSACHUSETTS

THIS SPACE FOR USE OF FILING OFFICER

FINANCING STATEMENT — FOLLOW INSTRUCTIONS CAREFULLY

This Financing Statement is presented for filing pursuant to the Uniform Commercial Code and will remain effective, with certain exceptions, for 5 years from date of filing.

NH SEC STATE 583404

A. NAME & TEL. # OF CONTACT AT FILER (optional) **Thomas R. Gold 781-938-8100**
B. FILING OFFICE ACCT. # (optional) **00**

C. RETURN COPY TO: (Name and Mailing Address)
**Thomas R. Gold
271 Salem Street, Unit G
Woburn, MA 01801**

4:30 PM

oversize

OPTIONAL DESIGNATION (if applicable): LESSOR/LESSEE CONSIGNOR/CONSIGNEE NON-ACCRUING

DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (1a or 1b)

1a. ENTITY'S NAME
Lockwood Packaging Corporation

1b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX

2. MAILING ADDRESS CITY STATE COUNTRY POSTAL CODE
19 C Clinton Drive Hollis NH USA 03049

3. U.S. OR TAX ID# OPTIONAL ADDITIONAL INFO RE ENTITY DEBTOR 1a. TYPE OF ENTITY Corporation 1b. ENTITY'S STATE OR COUNTRY OF ORGANIZATION Delaware 1c. ENTITY'S ORGANIZATIONAL ID# (if any) NONE

ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (2a or 2b)

2a. ENTITY'S NAME
Lockwood packaging Corporation Idaho

2b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX

2. MAILING ADDRESS CITY STATE COUNTRY POSTAL CODE
795 Lindsay Boulevard Idaho Falls ID USA 83402

3. U.S. OR TAX ID# OPTIONAL ADDITIONAL INFO RE ENTITY DEBTOR 2a. TYPE OF ENTITY Corporation 2b. ENTITY'S STATE OR COUNTRY OF ORGANIZATION Idaho 2c. ENTITY'S ORGANIZATIONAL ID# (if any) NONE

SECURED PARTY'S (ORIGINAL 1/3 OR ITS TOTAL ASSIGNEE) EXACT FULL LEGAL NAME - insert only one secured party name (3a or 3b)

3a. ENTITY'S NAME

3b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX
Gold Thomas Robert

2. MAILING ADDRESS CITY STATE COUNTRY POSTAL CODE
271 Salem Street, Unit G Woburn MA USA 01801

This FINANCING STATEMENT covers the following type or types of property:

All property of the Debtors wherever located, including without limitation accounts receivable, general intangibles, inventory, equipment, investment property, fixtures and any other property of the Debtors, and all other types of ~~PROPERTY~~ ^{PROPERTY OF STATE} of the Debtors. The financing statement is filed pursuant to and under the authority of the terms and conditions of a Confidential Memorandum of Understanding dated May 12, 2000 between the Debtors and the Secured Parties. This filing covers all proceeds and products of any of the foregoing. See attached sheets.

7/13/01
1096
\$8300

CHECK This FINANCING STATEMENT is signed by the Secured Party instead of the Debtor to perfect a security interest.
80X (a) In collateral already subject to a security interest in another jurisdiction when it was brought into this state, or when the (if applicable) debtor's location was changed to this state, or (b) in accordance with other statutory provisions (additional data may be required) Documentary stamp tax paid Documentary stamp tax not applicable
REQUIRED SIGNATURE(S) **937**
8. This FINANCING STATEMENT is to be filed (for record) (or recorded) in the REAL ESTATE RECORDS Annotate/Abstract (if applicable)
9. Check to REQUEST SEARCH CERTIFICATE(S) on Debtor(s) (ADDITIONAL FEE)

FINANCING STATEMENT - FOLLOW INSTRUCTIONS CAREFULLY

This Financing Statement is presented for filing pursuant to the Uniform Commercial Code and will remain effective, with certain exceptions, for 5 years from date of filing.

A. NAME & TEL. # OF CONTACT AT FILER (optional)	B. FILING OFFICE ACCT. # (optional)
C. RETURN COPY TO: (Name and Mailing Address)	
Richard S. Rosenstein, Esq. Lane Altman & Owens LLP 101 Federal Street Boston, MA 02110	

4:30 PM

D. OPTIONAL DESIGNATION (if applicable): LEASEE/LESSEE CONSIGNOR/CONSIGNEE NON-UCC FILING

1. DEBTOR'S EXACT FULL LEGAL NAME - Insert only one debtor name (1a or 1b)

1a. ENTITY'S NAME
Lockwood Packaging Corporation

OR

1b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX

1c. MAILING ADDRESS CITY STATE COUNTRY POSTAL CODE
19C Clinton Drive Hollis NH USA 03049

1d. S.S. OR TAX ID.# OPTIONAL ADD'L INFO RE ENTITY DEBTOR 1e. TYPE OF ENTITY 1f. ENTITY'S STATE OR COUNTRY OF ORGANIZATION 1g. ENTITY'S ORGANIZATIONAL I.D.#, if any NONE

2. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - Insert only one debtor name (2a or 2b)

2a. ENTITY'S NAME

OR

2b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX

2c. MAILING ADDRESS CITY STATE COUNTRY POSTAL CODE

2d. S.S. OR TAX ID.# OPTIONAL ADD'L INFO RE ENTITY DEBTOR 2e. TYPE OF ENTITY 2f. ENTITY'S STATE OR COUNTRY OF ORGANIZATION 2g. ENTITY'S ORGANIZATIONAL I.D.#, if any NONE

3. SECURED PARTY'S (ORIGINAL S/P or ITS TOTAL ASSIGNEE) EXACT FULL LEGAL NAME - Insert only one secured party name (3a or 3b)

3a. ENTITY'S NAME
~~XXXXXXXXXXXX~~

OR

3b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX
Gold Richard & Thomas

3c. MAILING ADDRESS CITY STATE COUNTRY POSTAL CODE
271 Salem Street, Unit G Woburn MA 01801

4. The FINANCING STATEMENT covers the following types or items of property:
 The Secured Party is granted a security interest in all property of the Debtor wherever located including, without limitation, accounts receivable, general intangibles, inventory, equipment, investment property, fixtures and any other property of the Debtor, and all types of property of the Debtor. This financing statement is filed pursuant to and under authority of the terms and conditions of a Confidential Memorandum of Understanding dated May 12, 2000 between the Debtor and the Secured Party. This filing covers all proceeds products of any of the foregoing.

18598 5725701 15

5. CHECK BOX The FINANCING STATEMENT is signed by the Secured Party instead of the Debtor to perfect a security interest in collateral already subject to a security interest in another jurisdiction when it was brought into this state, or when the debtor's location was changed in this state, or (b) in accordance with other statutory provisions (additional data may be required) If applicable

7. If filed in Florida (check one) Documentary stamp tax paid Documentary stamp tax not applicable

8. The FINANCING STATEMENT is to be filed (or recorded) in the REAL ESTATE RECORDS (Attach Addendum) (if applicable)

9. Check to REQUEST SEARCH CERTIFICATE(S) on Debtor(s) (ADDITIONAL FEE) (optional) All Debtors Debtor 1 Debtor 2

10. REQUIRED SIGNATURE(S)
 Lockwood Packaging Corporation
 Richard & Thomas Gold

FINANCING STATEMENT - FOLLOW INSTRUCTIONS CAREFULLY

This Financing Statement is presented for filing pursuant to the Uniform Commercial Code and will remain effective, with certain exceptions, for 5 years from date of filing.

NH SEC STATE 583407

A. NAME & TEL # OF CONTACT AT FILER (optional)	B. FILING OFFICE ACCT. # (optional)
C. RETURN COPY TO: (Name and Mailing Address)	
Richard S. Rosenstein, Esq. Lane Altman & Owens LLP 101 Federal Street Boston, MA 02110	

4:30 PM

Attachments

D. OPTIONAL DESIGNATION IF APPLICABLE: LEASOR/LESSEE CONSIGNOR/CONSIGNEE NON-UCC FILING

1. DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (1a or 1b)

1a. ENTITY'S NAME Lockwood Packaging Corporation Idaho				
OR	1b. INDIVIDUAL'S LAST NAME	FIRST NAME	MIDDLE NAME	SUFFIX
1c. MAILING ADDRESS 795 Lindsay Blvd.		CITY Idaho Falls	STATE ID	COUNTRY POSTAL CODE 83402
1d. S.S. OR TAX I.D.#	OPTIONAL ADD'L INFO RE ENTITY DEBTOR	1e. TYPE OF ENTITY	1f. ENTITY'S STATE OR COUNTRY OF ORGANIZATION	1g. ENTITY'S ORGANIZATIONAL I.D.#, if any <input type="checkbox"/> NONE

2. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (2a or 2b)

2a. ENTITY'S NAME				
OR	2b. INDIVIDUAL'S LAST NAME	FIRST NAME	MIDDLE NAME	SUFFIX
2c. MAILING ADDRESS		CITY	STATE	COUNTRY POSTAL CODE
2d. S.S. OR TAX I.D.#	OPTIONAL ADD'L INFO RE ENTITY DEBTOR	2e. TYPE OF ENTITY	2f. ENTITY'S STATE OR COUNTRY OF ORGANIZATION	2g. ENTITY'S ORGANIZATIONAL I.D.#, if any <input type="checkbox"/> NONE

3. SECURED PARTY'S (ORIGINAL SP OR ITS TOTAL ASSIGNEE) EXACT FULL LEGAL NAME - insert only one secured party name (3a or 3b)

3a. ENTITY'S NAME				
OR	3b. INDIVIDUAL'S LAST NAME Gold	FIRST NAME Richard & Thomas	MIDDLE NAME	SUFFIX
3c. MAILING ADDRESS 271 Salem Street, Unit G		CITY Woburn	STATE MA	COUNTRY POSTAL CODE 01801

4. This FINANCING STATEMENT covers the following types or name of property:

The Secured Party is granted a security interest in all property of the Debtor wherever located including, without limitation, accounts receivable, general intangibles, inventory, equipment, investment property, fixtures and any other property of the Debtor, and all types of property of the Debtor. This financing statement is filed pursuant to and under authority of the terms and conditions of a Confidential Memorandum of Understanding dated May 12, 2000 between the Debtor and the Secured Party. This filing covers all proceeds products of any of the forgoing.

118597 5725701 15

6. CHECK This FINANCING STATEMENT is signed by the Secured Party instead of the Debtor to perfect a security interest in collateral already subject to a security interest in another jurisdiction when it was brought into this state, or when the debtor's location was changed by this state, or (b) in accordance with other statutory provisions (additional data may be required)

7. If filed in Florida (check one)
 Documentary stamp tax paid Documentary stamp tax not applicable

8. SIGNATURES (PRINT)

<i>[Signature]</i> Lockwood Packaging Corp. Idaho 933	9. Check to REQUEST SEARCH CERTIFICATE(S) on Debtor(s) (ADDITIONAL FEE) (optional) <input type="checkbox"/> All Debtors <input type="checkbox"/> Debtor 1 <input type="checkbox"/> Debtor 2
--	--

FOR USE OF FILING OFFICER

FINANCING STATEMENT ADDENDUM M — FOLLOW INSTRUCTIONS

AdA. NAME OF FIRST DEBTOR ON RELATED FINANCING STATEMENT

ENTITY'S NAME
Lockwood Packaging Corporation

OR INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX

AdB. MISCELLANEOUS:

NH SEC STATE 583404

4:30 PM

Ad1. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - insert only one name (Ad1a or Ad1b)

Ad1a. ENTITY'S NAME

OR Ad1b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX

Ad1c. MAILING ADDRESS CITY STATE COUNTRY POSTAL CODE

Ad1d. S.S. OR TAX I.D.# OPTIONAL ADDNL INFO RE ENTITY DEBTOR Ad1e. TYPE OF ENTITY Ad1f. ENTITY'S STATE OR COUNTRY OF ORGANIZATION Ad1g. ENTITY'S ORGANIZATIONAL I.D.#, if any NONE

Ad2. ADDITIONAL SECURED PARTY'S EXACT FULL LEGAL NAME - insert only one name (Ad2a or Ad2b)

Ad2a. ENTITY'S NAME

OR Ad2b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX
Gold Richard Louis

Ad2c. MAILING ADDRESS CITY STATE COUNTRY POSTAL CODE
271 Salem Street, Unit G Woburn MA USA 01801

Ad3a. This FINANCING STATEMENT covers timber to be cut, minerals, or minerals-related accounts, or is filed as a future filing
Ad3b. This FINANCING STATEMENT covers crops growing or to be grown on the real estate described below

Ad4. Description of real estate:

Ad7. Additional collateral description:

Ad5. Name and address of a RECORD OWNER of above-described real estate (if Debtor does not have a record interest):

940

Ad6. REQUIRED SIGNATURE

Ad8. Debtor is a TRANSMITTING UTILITY (if applicable)

05-25-01 09:58AM FROM:HOLDEN KIDWELL MAHN & CRAPO 208-623-8518 T-626 P.003/003 F-664

FINANCING STATEMENT - FOLLOW INSTRUCTIONS CAREFULLY

This Financing Statement is presented for filing pursuant to the Uniform Commercial Code and will remain effective, with certain exceptions, for 5 years from date of filing.

STATE OF DELAWARE
SECRETARY OF STATE
DIVISION OF CORPORATIONS
FILED 11:27 AM 05/25/2001
1047023 2 - 0000000
SRV: 010251701

A. NAME & TEL. # OF CONTACT AT FILER (optional)
B. FILING OFFICE ACCT. # (optional)
C. RETURN COPY TO: (Name and Mailing Address)
Richard S. Rosenstein, Esq.
Lane Altman & Owens LLP
101 Federal Street
Boston, MA 02110

D. OPTIONAL DESIGNATION (if applicable): LESSOR/LESSEE, CONSIGNOR/CONSIGNEE, NON-UCC FILING

1. DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (1a or 1b)

1a. ENTITY'S NAME
Lockwood Packaging Corporation Idaho
OR
1b. INDIVIDUAL'S LAST NAME, FIRST NAME, MIDDLE NAME, SUFFIX
1c. MAILING ADDRESS
795 Lindsay Blvd. Idaho Falls ID 83402
1d. S.S. OR TAX I.D.#, 1e. TYPE OF ENTITY, 1f. ENTITY'S STATE OR COUNTRY OF ORGANIZATION, 1g. ENTITY'S ORGANIZATIONAL I.D.#, if any

2. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (2a or 2b)

2a. ENTITY'S NAME
OR
2b. INDIVIDUAL'S LAST NAME, FIRST NAME, MIDDLE NAME, SUFFIX
2c. MAILING ADDRESS
2d. S.S. OR TAX I.D.#, 2e. TYPE OF ENTITY, 2f. ENTITY'S STATE OR COUNTRY OF ORGANIZATION, 2g. ENTITY'S ORGANIZATIONAL I.D.#, if any

3. SECURED PARTY'S (ORIGINAL S/P OR ITS TOTAL ASSIGNED) EXACT FULL LEGAL NAME - insert only one secured party name (3a or 3b)

3a. ENTITY'S NAME
OR
3b. INDIVIDUAL'S LAST NAME, FIRST NAME, MIDDLE NAME, SUFFIX
3c. MAILING ADDRESS
271 Salem Street, Unit G Woburn MA 01801

4. THIS FINANCING STATEMENT covers the following types or items of property:

The Secured Party is granted a security interest in all property of the Debtor wherever located including, without limitation, accounts receivable, general intangibles, inventory, equipment, investment property, fixtures and any other property of the Debtor, and all types of property of the Debtor. This financing statement is filed pursuant to and under authority of the terms and conditions of a Confidential Memorandum of Understanding dated May 12, 2000 between the Debtor and the Secured Party. This filing covers all proceeds products of any of the forgoing.

5. CHECK BOX: This FINANCING STATEMENT is signed by the Secured Party instead of the Debtor to perfect a security interest...
7. If filed in Florida (check one): Documentary stamp, Documentary stamp tax paid, tax not applicable
8. Check to REQUEST SEARCH CERTIFICATE(S) on Debtor(s)
Richard & Thomas Gold

FINANCING STATEMENT — FOLLOW INSTRUCTIONS CAREFULLY

This Financing Statement is presented for filing pursuant to the Uniform Commercial Code and will remain effective, with certain exceptions, for 5 years from date of filing.

STATE OF DELAWARE
SECRETARY OF STATE
DIVISION OF CORPORATIONS
FILED 11:26 AM 05/25/2001
1047029 9 - 0000000
SRV: 010251705

A. NAME & TEL. # OF CONTACT AT FILER (optional)	B. FILING OFFICE ACCT. # (optional)
C. RETURN COPY TO: (Name and Mailing Address)	
Richard S. Rosenstein, Esq. Lane Altman & Owens LLP 101 Federal Street Boston, MA 02110	

D. OPTIONAL DESIGNATION OF DOCUMENT TYPE: LESSOR/LESSEE, CONSIGNOR/CONSIGNEE, NON-UCC FILING

1. DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (1a or 1b)

1a. ENTITY'S NAME Lockwood Packaging Corporation				
OR	1b. INDIVIDUAL'S LAST NAME			
	FIRST NAME	MIDDLE NAME	SUFFIX	
1c. MAILING ADDRESS 19C Clinton Drive		CITY Hollis	STATE NH	COUNTRY USA
1d. U.S. OR TAX I.D.#		1e. TYPE OF ENTITY OPTIONAL ADD'L INFO RE ENTITY DEBTOR	11. ENTITY'S STATE OR COUNTRY OF ORGANIZATION 1g. ENTITY'S ORGANIZATIONAL I.D.#, if any	

2. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (2a or 2b)

2a. ENTITY'S NAME				
OR	2b. INDIVIDUAL'S LAST NAME			
	FIRST NAME	MIDDLE NAME	SUFFIX	
2c. MAILING ADDRESS		CITY	STATE	COUNTRY
2d. U.S. OR TAX I.D.#		2e. TYPE OF ENTITY OPTIONAL ADD'L INFO RE ENTITY DEBTOR	2f. ENTITY'S STATE OR COUNTRY OF ORGANIZATION	

3. SECURED PARTY'S (ORIGINAL S/P or ITS TOTAL ASSIGNEE) EXACT FULL LEGAL NAME - insert only one secured party name (3a or 3b)

3a. ENTITY'S NAME Richard & Thomas Gold				
OR	3b. INDIVIDUAL'S LAST NAME			
	FIRST NAME	MIDDLE NAME	SUFFIX	
3c. MAILING ADDRESS 271 Salem Street, Unit C		CITY Woburn	STATE MA	COUNTRY USA

4. This FINANCING STATEMENT covers the following type or items of property:
The Secured Party is granted a security interest in all property of the Debtor wherever located including, without limitation, accounts receivable, general intangibles, inventory, equipment, investment property, fixtures and any other property of the Debtor, and all types of property of the Debtor. This financing statement is filed pursuant to and under authority of the terms and conditions of a Confidential Memorandum of Understanding dated May 12, 2000 between the Debtor and the Secured Party. This filing covers all proceeds products of any of the foregoing.

942

5. CHECK BOX (if applicable) <input type="checkbox"/> This FINANCING STATEMENT is signed by the Secured Party instead of the Debtor to perfect a security interest in collateral already subject to a security interest in another jurisdiction when it was brought into this state, or when the debtor's location was changed to this state, as (b) in accordance with other statutory provisions (additional data may be required)	7. If filed in Florida (check one) <input type="checkbox"/> Documentary stamp (tax sale) <input type="checkbox"/> Documentary stamp (tax not applicable)
6. SECURED PARTY(S) <u>Richard & Thomas Gold</u>	8. <input type="checkbox"/> This FINANCING STATEMENT is to be filed for recording in the REAL ESTATE RECORDS for recording in the REAL ESTATE RECORDS (Attach Addendum if applicable)
9. Check to REQUEST SEARCH CERTIFICATE(S) in Debtor(s) (ADDITIONAL FEE) (optional) <input type="checkbox"/> AM Debtor <input type="checkbox"/> Debtor 1 <input type="checkbox"/> Debtor 2	

PLEASE TYPE THIS FORM IN BLACK

2. Filing fees:
 - a. With Secretary of State. Except for pre-paid account users and terminations, enclose filing fee of \$5.00 if form typed, or \$10.00 if not typed. For attachments, add \$1.00 per printed page. Pre-paid account users must enter Customer Number in "Customer account number" block to right.
 - b. For use filing with County Recorder. Enclose recording fee of \$3.00 per page.
3. File only the original. Make copies for your file. The original will be returned as your acknowledgment.
4. Enter only one debtor's name or assumed name per debtor block exactly as it is to be indexed. If more than four names, use an attached sheet. Enter individual debtor names: Last, First Middle Title; e.g. Smith, John Alan Jr.
5. When the obligation has been satisfied, complete the Termination Statement and return the original to the filing officer.

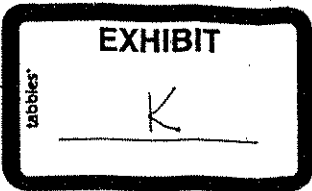
Mail to: Secretary of State, UCC Division, 700 W. Jefferson, PO Box 83720, Boise, ID 83720-0080. Ph 208-334-3191.

Debtor #1 (Last name, first, middle, title & mailing address)
Lockwood Packaging Corporation
19 C Clinton Drive
Hollis, NH 03049

Debtor #3

Debtor #2

Debtor #4



Secured Party and Address
Lockwood Engineering B.V.
P.O. Box 2
9367 ZG De Wilp
The Netherlands

Assignee and Address

Mailing Name and Address for acknowledgment, if not Secured Party

- Check If Covered Products of collateral are also
- If one of the following boxes is checked, the secured party may sign the financing statement. The collateral described herein is:
- Brought into this state already subject to a security interest in another jurisdiction.
 - Subject to a security interest in another jurisdiction, and the debtor's location has changed to this state.
 - Proceeds of the original collateral described below in which a security interest was perfected.
 - The subject of a financing statement which has lapsed.
 - Subject to a security interest perfected under a prior name or title of the debtor.

This financing statement covers the following types or items of property:
 (If this is a fixture, timber or mineral filing to be recorded with the County Recorder, include legal description and name of record owner, if required.)

Equipment identified on Exhibit "A"; which is attached hereto and made a part hereof by this reference.

SEE ATTACHED FOR DETAILS

Signature(s) of Debtor(s)
Lockwood Packaging Corporation
 By: _____
 It's: **President**

Secured Party Signature **Lockwood Engineering B.V.**
 By: _____ **943**

TERMINATION STATEMENT The Secured Party no longer claims a security interest under the financing statement.

Secured Party or Assignee of Record _____ Date _____

Filing Office Use Only

IDAHO SECRETARY OF STATE
06/26/2000 09:00
 CK: 9897 CT: 1793 BH: 329886

1 @ 6.00 = 6.00 UCC1 FILE # 2
 1 @ 1.00 = 1.00 ATTACH # 3

Filing Number: **B 873842**

6:UCC/FORMS/UCC1/P65 Revised 8/98

De Witp. 11 april 2000

List of machines in The USA that belongs to Lockwood Engineering BV Holland.

1) (LOCATION IDAHO FALLS)

<u>Machine nr.</u>	<u>Description</u>	<u>Number</u>
99/170	Infeed elevator 60-450	1
99/166	Weigher MC10P	1
99/169	Computer switchbox	1
99/167	Discharge belt 2x 12-210	1
99/155	Bagger WBS right	1
99/156	Bagger WBS left	1
99/168	Bagger station carousel	1
99/171	Holding hopper	1

2) (LOCATION IDAHO FALLS)

<u>Machine nr.</u>	<u>Description</u>	<u>Number</u>
98/200	Weigher mc 12 DL	1
98/112	Infeed elevator	1
98/102	Onway discharge belt	1
98/115&98/116	Bagger WBS 10	2
98/125	Bagger station carousel	1
98/222	Holding hopper	1

3) (LOCATION IDAHO FALLS)

<u>Machine nr.</u>	<u>Description</u>	<u>Number</u>
99/098	Weigher MC12 DL	1
99/099	Infeed elevator 60-550	1
99/100	4 way discharge belt	1
99/038	Bagger station carousel	1
99/042	Holding bucket	1
99/101	Produce pater	1

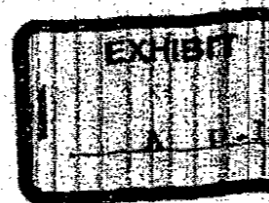
4) (LOCATION NEW YORK)

<u>Machine nr.</u>	<u>Description</u>	<u>Number</u>
99/128	Weigher MC12DL	1
99/129	4 way discharge belt	1
99/125	Bagger WBS 10 right	1
99/126	Bagger WBS 10 right	1

5) (LOCATION IDAHO FALLS)

Partial payment on the undermentioned machines.

<u>Machine nr.</u>	<u>Description</u>	<u>Number</u>
051297068	Automatex sewing machine	1



- 1 PLEASE TYPE THIS FORM IN BLACK
- 2 Filing fees:
 - a With Secretary of State. Except for pre-paid account users and terminations, enclose filing fee of \$6.00 if form is typed, or \$10.00 if not typed. For attachments, add \$1.00 per printed page. Pre-paid account users must enter Customer Number in "Customer/ account number" block to right.
 - b Fixture filing with County Recorder. Enclose recording fee of \$3.00 per page.
- 3 File only the original. Make copies for your file. The original will be returned as your acknowledgment.
- 4 Enter only one debtor's name or assumed name per debtor block exactly as it is to be indexed. If more than four names, use an attached sheet. Enter individual debtor names: Last, First Middle Title, e.g. Smith, John Alan Jr.
- 5 When the obligation has been satisfied, complete the Termination Statement and return the original to the filing office.

Mail to: Secretary of State, UCC Division, 700 W. Jefferson, PO Box 83720, Boise, ID 83720-0080, Ph 208-334-3191

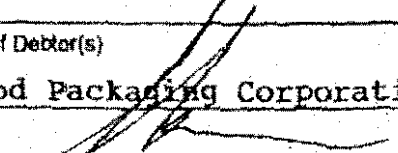
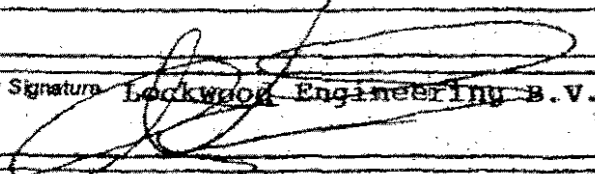
Debtor #1 (Last name, first, middle, title & mailing address) Lockwood Packaging Corporation Idaho, Inc. 795 Lindsay Boulevard P.O. Box 50248 Idaho Falls, ID 83405-0248	Debtor #3
Debtor #2	Debtor #4

Secured Party and Address Lockwood Engineering B.V. P.O. Box 2 9367 ZG De Wilp The Netherlands	Assignee and Address
Mailing Name and Address for acknowledgment, if not Secured Party 	Check if Covered <input type="checkbox"/> Products of collateral are also covered If one of the following boxes is checked, the secured party may sign the financing statement. The collateral described herein is: <input type="checkbox"/> Brought into this state already subject to a security interest in another jurisdiction. <input type="checkbox"/> Subject to a security interest in another jurisdiction, and the debtor's location has changed to this state. <input type="checkbox"/> Proceeds of the original collateral described below in which a security interest was perfected. <input type="checkbox"/> The subject of a financing statement which has lapsed. <input type="checkbox"/> Subject to a security interest perfected under a prior name or identity of the debtor.

This financing statement covers the following types or items of property:
(If this is a fixture, timber or mineral filing to be recorded with the County Recorder, include legal description and name of record owner, if required.)

Equipment identified on Exhibit "A"; which is attached hereto and made a part hereof by this reference.

SEE ATTACHED FOR DETAILS

Signature(s) of Debtor(s)  Lockwood Packaging Corporation Idaho, Inc. By:	Filing Office Use Only IDAHO SECRETARY OF STATE 06/26/2000 09:00 CK: 9897 CT: 1793 PH: 329806 1 @ 6.00 = 6.00 UCC1 FILE # 4 1 @ 1.00 = 1.00 ATTACH # 5 Filing Number: B 873843
It's: Secured Party Signature Lockwood Engineering B.V.  By: 945 TERMINATION STATEMENT - The Secured Party no longer claims a security interest under the financing statement. Secured Party or Assignee of Record 6/20/2000 Date	

31 UCC FORMS (UCC) 1998 Revised 8/00

EQUIPMENT:

QUANTITY	DESCRIPTION	SERIAL NUMBER
1	1996 PFS-6880 AUTOMATEX AUTOMATIC MESH BAG MANUFACTURING MACHINE	080396042
1	1997 L-8300 AUTOMATEX HOT MELT LAMINATING UNIT	300497060
1	1995 SICOSA CIP-25 A.4 SICOSA 4-COLOR FLEXOGRAPHIC PRINTING PRESS	
8	SETS OF VARIOUS SIZES 4 COLOR PRINTING CYLINDERS FOR SICOSA PRESS, INCLUDING FOR:	
	A. 3# REGULAR	
	B. 5# LARGE	
	C. 1/4 BUSHEL	
	D. 10# REGULAR	
	E. 10# LARGE	
	F. 1/2 BUSHEL	
	G. 25#	
	H. 50#	

± 1,500,000 Chinese bags



STATE OF IDAHO FINANCING STATEMENT - FORM UCC-1

Filing Office Use Only


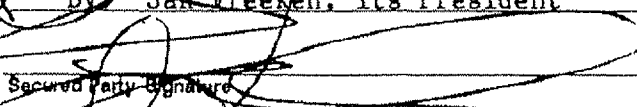
Form approved by Pete T. Conrussa, Secretary of State, UCC Division, Statehouse, Boise, ID 83720. Ph: 208-334-3191

Debtor #1 (Last name, first, middle, title & mailing address) Lockwood Packaging Corporation Idaho, Inc, an Idaho corporation 75 Lindsay Blvd. Idaho Falls, ID 83405	Debtor #3
Debtor #2 Lockwood Packaging Corporation, a Delaware corporation 19 Clinton Drive, Unit C Hollis, NH 03049	Debtor #4

Secured Party and Address Gebroeders Meijer Belegging, B.V., a Netherlands corporation Mr. Nennstiehlweg 85 9367 PC, P.O. Box 1 DeWilp (gn) The Netherlands	Assignee and Address
Mailing Address for acknowledgement, if not Secured Party <p style="text-align: center;">RETURN TO: M. LARKIN CT Corporation System 101 Federal Street, Suite 300 Boston, MA 02110</p>	Check if Covered <input type="checkbox"/> Products of collateral are also covered If one of the following boxes is checked, the secured party may sign financing statement. The collateral described herein is: <input type="checkbox"/> Brought into this state already subject to a security interest in another jurisdiction. <input type="checkbox"/> Subject to a security interest in another jurisdiction, and the debtor's location has changed to this state. <input type="checkbox"/> Proceeds of the original collateral described above in which a security interest was perfected. <input type="checkbox"/> The subject of a financing statement which has lapsed. <input type="checkbox"/> Subject to a security interest perfected under a prior name or name of the debtor.

This financing statement covers the following types of items of property: (If this is a fixture, timber or mineral filing to be recorded with the County Recorder, include legal description and name of record owner, if required.)

A continuing security interest in all accounts, chattel paper, general intangibles, documents of title, instruments, investment property, inventory, machinery, equipment, fixtures and other goods (as those terms are defined in the Uniform Commercial Code).

Signature(s) of Debtor(s)  Lockwood Packaging Corporation Idaho, Inc. By: Jan Vreeken, its President	Filing Office Use Only
Secured Party Signature  Gebroeders Meijer Belegging, B.V. By: Jan Vreeken, its President	IDAHO SECRETARY OF STATE 08/23/2000 09:00 CK: 129024520 CT: 3590 BH: 343225 1 @ 6.00 = 6.00 UCC1 FILE # 2 Filing Number: B 879149
TERMINATION STATEMENT - The Secured Party no longer claims a security interest under the financing statement. Secured Party or Assignee of Record _____ Date _____	947 Revised 7/91

STATE OF IDAHO FINANCING STATEMENT - FORM UCC-1

Filing Office Use Only

Form approved by Pete T. Genarusa, Secretary of State, UCC Division, Statehouse, Boise, ID 83720. Ph 208-334-3191

Debtor #1 (Last name, first, middle, title & mailing address)
Lockwood Packaging Corporation Idaho, Inc, an Idaho corporation
75 Lindsay Blvd.
Idaho Falls, ID 83405

Debtor #3

Debtor #2
Lockwood Packaging Corporation, a Delaware corporation
19 Clinton Drive, Unit C
Hollis, NH 03049

Debtor #4

Secured Party and Address
Lockwood Engineering, B.V., a Netherlands corporation

Mr. Nennstiehlweg 85
9367 PC, P.O. Box 1
DeWip (gn)
The Netherlands

Assignee and Address

Check If Covered Products of collateral are also cov

Mailing Address for acknowledgement, if not Secured Party

RETURN TO: M. LARKIN
CT Corporation System
101 Federal Street, Suite 300
Boston, MA 02110

- If one of the following boxes is checked, the secured party may sign it financing statement. The collateral described herein is:
- Brought into this state already subject to a security interest in another jurisdiction.
 - Subject to a security interest in another jurisdiction, and the debtor's location has changed to this state.
 - Proceeds of the original collateral described above in which a security interest was perfected.
 - The subject of a financing statement which has lapsed.
 - Subject to a security interest perfected under a prior name or name of the debtor.

This financing statement covers the following types or items of property:
(If this is a fixture, timber or mineral filing to be recorded with the County Recorder, include legal description and name of record owner, if required.)

A continuing security interest in all accounts, chattel paper, general intangibles, documents of title, instruments, investment property, inventory, machinery, equipment, fixtures and other goods (as those terms are defined in the Uniform Commercial Code).

Signature(s) of Debtor(s)
~~Lockwood Packaging Corporation Idaho, Inc.~~

X By: Jan Vraeken, Its President

Secured Party Signature
Lockwood Engineering, B.V.

X By: Jan Vraeken, Its President

948

TERMINATION STATEMENT - The Secured Party no longer claims a security interest under the financing statement.

Secured Party or Assignee of Record

Date

Filing Office Use Only

IDAHO SECRETARY OF STATE

08/23/2000 09:00
CK: 129024521 CT: 3590 BH: 343224

1 @ 6.00 = 6.00 UCC1 FILE # 2

Filing Number: B 879148

Stephen J. McGrath, Esq., ISB No. 1569
McGRATH, MEACHAM & SMITH, PLLC
414 Shoup Avenue
P. O. Box 50731
Idaho Falls, Idaho 83405
Telephone: (208) 524-0731
Telefax: (208) 529-4166

RECEIVED FEB 18 11 21 22



CLERK OF DISTRICT COURT
IDAHO

Attorneys for Plaintiff

IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF BONNEVILLE

EASTERN IDAHO ECONOMIC)
DEVELOPMENT COUNCIL, dba EASTERN)
IDAHO COMMUNITY REUSE)
ORGANIZATION, an Idaho non-profit)
corporation,)

Plaintiff,)

vs.)

LOCKWOOD PACKAGING)
CORPORATION IDAHO, an Idaho)
Corporation; LOCKWOOD PACKAGING)
CORPORATION, a Delaware Corporation;)
LOCKWOOD ENGINEERING B.V., a)
Netherlands Corporation; THOMAS R.)
GOLD, individually; and JAN C. VREEKEN,)
Individually,)

Defendants.)

Case No. CV-01-5449

AMENDED JUDGMENT

IN THIS MATTER, the court having granted Plaintiff's Motion for Award of Attorney's

Fees and Costs in open court on February 18, 2004, as against all named defendants, to-wit:

LOCKWOOD PACKAGING CORPORATION IDAHO, an Idaho corporation, LOCKWOOD

PACKAGING CORPORATION, a Delaware corporation, LOCKWOOD ENGINEERING B.V.,
a Netherlands Corporation, THOMAS R. GOLD, individually, and JAN C. VREEKEN,
individually.

WHEREFORE, by reason of the law and the premises aforesaid, IT IS HEREBY
ORDERED, ADJUDGED AND DECREED that Eastern Idaho Economic Development Council,
dba Eastern Idaho Community Reuse Organization, plaintiff, does have and recover of and from said
defendants, LOCKWOOD PACKAGING CORPORATION IDAHO, an Idaho corporation,
LOCKWOOD PACKAGING CORPORATION, a Delaware corporation, LOCKWOOD
ENGINEERING B.V., a Netherlands Corporation, THOMAS R. GOLD, individually, and JAN C.
VREEKEN, individually, the principal sum of \$203,100.83, to include an additional \$700.24 in costs
and \$16,714.80 as attorney's fees for a total of \$17,415.04, plus \$32,816.08 as post-judgment
interest, for a total Amended Judgment of \$253,331.95 and that plaintiff further recover lawful
interest on the foregoing judgment until paid and that execution may issue on the foregoing
judgment.

DATED this 10th day of February, 2004.

Gregory S. Anderson
Gregory S. Anderson
District Judge

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on the 10th day of February, 2004, I served a true and correct copy of the following described document on the attorneys listed below by mailing, with the correct postage thereon, or by causing the same to be hand delivered.

Document Served:

AMENDED JUDGMENT

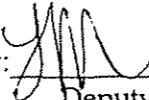
Attorneys Served:

Stephen J. McGrath, Esq.
McGRATH, MEACHAM & SMITH, PLLC
P. O. Box 50731
Idaho Falls, ID 83405-0731

Brent T. Robinson, Esq.
LING & ROBINSON
P. O. Box 396
Rupert, ID 83350

Charles A. Homer, Esq.
HOLDEN, KIDWELL,
HAHN & CRAPO, PLLC
P. O. Box 50130
Idaho Falls, ID 83405

Clerk of the District Court

By: 
Deputy Clerk

Stephen J. McGrath, Esq., ISB No. 1569
Justin R. Seamons, Esq. ISB No. 3903
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414 Shoup Avenue
P. O. Box 50731
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2012 APR 16 PM 3:26
DISTRICT COURT
7TH JUDICIAL DISTRICT
BONNEVILLE COUNTY ID

Attorneys for Plaintiff

IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF BONNEVILLE

EASTERN IDAHO ECONOMIC)
DEVELOPMENT COUNCIL, dba EASTERN)
IDAHO COMMUNITY REUSE)
ORGANIZATION, an Idaho non-profit)
corporation,)

Plaintiff,

vs.

LOCKWOOD PACKAGING)
CORPORATION IDAHO, an Idaho)
Corporation; LOCKWOOD PACKAGING)
CORPORATION, a Delaware Corporation;)
LOCKWOOD ENGINEERING B.V., a)
Netherlands Corporation; THOMAS R.)
GOLD, individually; and JAN C. VREEKEN,)
Individually,)

Defendants.

Case No. CV-01-5449

JUDGMENT

IN THIS MATTER, the Court having entered its judgment in favor of Eastern Idaho Economic Development Council, d/b/a Eastern Idaho Community Reuse Organization and against Lockwood Packaging Corporation Idaho, Lockwood Packaging Corporation, Lockwood Engineering, B.V., Thomas R. Gold and Jan C. Vreeken on March 22, 2002 in the amount of \$194,586.33.

NOW ON THIS DAY, on application of Stephen J. McGrath, Esq., a member of the firm of McGrath, Meacham, Smith & Seamons, PLLC, attorneys for said plaintiff, it is hereby ordered that judgment be entered herein against the said defendants, LOCKWOOD PACKAGING CORPORATION IDAHO, an Idaho corporation, LOCKWOOD PACKAGING CORPORATION, a Delaware corporation, LOCKWOOD ENGINEERING B.V., a Netherlands Corporation, THOMAS R. GOLD, individually, and JAN C. VREEKEN, individually, in accordance with the Court's Summary Judgment on file herein.

WHEREFORE, by reason of the law and the premises aforesaid, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that EASTERN IDAHO ECONOMIC DEVELOPMENT COUNCIL, dba EASTERN IDAHO COMMUNITY REUSE ORGANIZATION, an Idaho non-profit corporation, plaintiff, does have and recover jointly and severally of and from said defendants, LOCKWOOD PACKAGING CORPORATION IDAHO, an Idaho corporation, LOCKWOOD PACKAGING CORPORATION, a Delaware corporation, LOCKWOOD ENGINEERING B.V., a Netherlands Corporation, THOMAS R. GOLD, individually, and JAN C. VREEKEN, individually, the principal sum of \$194,586.33, together with attorney's fees in the sum of \$ 8,437.50, together with costs of suit in the sum of \$77.00, for a total judgment of \$ 203,100.83

together with lawful interest from March 22, 2002 until paid; that execution may issue on the foregoing judgment.

JUDGMENT RENDERED this 16th day of April, 2002.

Gregory S. Anderson

Gregory S. Anderson
DISTRICT JUDGE

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on the 16th day of April, 2002, I served a true and correct copy of the following described document on the attorneys listed below by mailing, with the correct postage thereon, or by causing the same to be hand delivered.

Document Served:

JUDGMENT

Attorneys Served:

Stephen J. McGrath, Esq. ✓
McGRATH, MEACHAM, SMITH &
SEAMONS, PLLC
P. O. Box 50731
Idaho Falls, Idaho 83405-0731

Brent T. Robinson, Esq.
LING & ROBINSON
P. O. Box 396
Rupert, ID 83350

Charles A. Homer, Esq.
HOLDEN, KIDWELL,
HAHN & CRAPO, PLLC
P. O. Box 50130
Idaho Falls, ID 83405

CLERK OF THE DISTRICT COURT

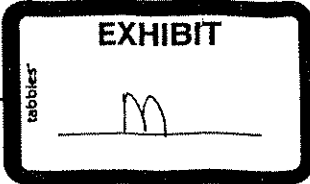
By: Tracy B. Lemke
Deputy Clerk

Instructions: STATE OF IDAHO FINANCING STATEMENT - FORM UCC-1

- 1. PLEASE TYPE THIS FORM IN BLACK
- 2. Filing fees:
 - a. With Secretary of State. Except for pre-paid account users, unless filing fee of \$6.00 if form is typed, or \$10.00 if not typed. For attachments, add \$1.00 per printed page. Pre-paid account users must enter Customer Number in "Customer account number" block to right.
 - b. Fixture filing with County Recorder. Unless recording fee of \$3.00 per page.
- 3. File only the original. Make copies for your file. The original will be returned as your acknowledgment.
- 4. Enter only one debtor's name or assumed name per debtor block except as it is to be indexed. If more than four names, use an attached sheet. Enter individual debtor names: Last, First Middle Initial; e.g. Smith, John Alan Jr.
- 5. When the obligation has been satisfied, complete the Termination Statement and return the original to the filing officer.

Mail to: Secretary of State, UCC Division, 700 W Jefferson, PO Box 83720, Boise, ID 83720-0080. Ph 208-334-3181.

Debtor #1 (Last name, first, middle, title & mailing address) LOCKWOOD PACKAGING CORPORATION IDAHO 795 LINDSAY BLVD. IDAHO FALLS, ID 83402 TIN: 84-1422914	Debtor #3
Debtor #2	Debtor #4



Secured Party and Address BANK OF EASTERN IDAHO P.O. BOX 1487 IDAHO FALLS, ID 83403 TIN: 82-0398499	Assignee and Address
Mailing Address for acknowledgment, if not Secured Party	Check if Covered <input checked="" type="checkbox"/> Products of collateral are also <small>If one of the following boxes is checked, the secured party may financing statement. The collateral described herein is:</small> <input type="checkbox"/> Brought into this state already subject to a security interest in another jurisdiction. <input type="checkbox"/> Subject to a security interest in another jurisdiction, and the debtor's location has changed to this state. <input checked="" type="checkbox"/> Proceeds of the original collateral described below in which security interest was perfected. <input type="checkbox"/> The subject of a financing statement which has lapsed. <input type="checkbox"/> Subject to a security interest perfected under a prior name of the debtor.

This financing statement covers the following types or items of property:
 (If this is a fixture, timber or mineral filing to be recorded with the County Recorder, include legal description and name of record owner, if req)
COLLATERAL DESC.: ALL INVENTORY WHICH DEBTORS HOLD FOR ULTIMATE SALE OR LEASE, OR WHICH I BEEN SUPPLIED UNDER CONTRACTS OF SERVICE, OR WHICH ARE RAW MATERIALS, WORK IN PROCESS, OR MATERIALS USED OR CONSUMED IN DEBTOR'S BUSINESS.

ALL DEBTORS ACCOUNTS RECEIVABLE TOGETHER WITH ALL ACCOUNTS, INSTRUMENTS, DOCUMENTS, CHAT PAPER AND OTHER RIGHTS TO PAYMENT ARISING OUT OF ALL PRESENT AND FUTURE DEBT AND OBLIGATION RECEIVABLE AND ALL PROCEEDS THEREOF. ALL GENERAL INTANGIBLES.

Signature(s) of Debtor(s)
[Signature]

 Secured Party Signature **BANK OF EASTERN IDAHO**
 BY: *[Signature]*

 TERMINATION STATEMENT (The Secured Party no longer claims a security interest under the financing statement.)

 Secured Party or Assignee of Record _____ Date _____

Filing Office Use Only

IDAHO SECRETARY OF STATE

12/29/1997 09:00
 CX: 3573 CI: 1049 BH: 67713

1 @ 6.00 = 6.00 UCCI FILE

Filing Number: B 779907

UCC FORM UCC1.FMS Revised 8/94

DISTRICT 7TH JUDICIAL COURT
BONNEVILLE COUNTY, IDAHO

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Charles A. Homer, Esq. (ISB No. 1630)
Robert M. Follett, Esq. (ISB No. 3856)
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.
1000 Riverwalk Drive, Suite 200
P. O. Box 50130
Idaho Falls, Idaho 83405-0130
Telephone: (208) 523-0620
Facsimile: (208) 523-9518

Attorneys for Defendant Thomas R. Gold and
for Third Party Plaintiffs Richard L. Gold and Tomac Packaging, Inc.

IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF BONNEVILLE

CHRISTIANNE VREEKEN,

Plaintiff,

vs.

LOCKWOOD ENGINEERING, B.V., a
Netherlands corporation; GERBROEDERS
MEIJER BELEGGING, B.V., a Netherlands
corporation; JAN VREEKEN, an individual,
and THOMAS R. GOLD, an individual,

Defendants.

CASE NO. CV-01-2279

AFFIDAVIT OF RICHARD L. GOLD IN
SUPPORT OF MOTION FOR SUMMARY
JUDGMENT

THOMAS R. GOLD, an individual,

CrossClaimant,

vs.

LOCKWOOD ENGINEERING, B.V., a
Netherlands corporation; GERBROEDERS
MEIJER BELEGGING, B.V., a Netherlands
corporation; and JAN VREEKEN, an
individual,

CrossDefendants.

957

THOMAS R. GOLD, an individual,
RICHARD L. GOLD, an individual, and
TOMAC PACKAGING, INC., a
Massachusetts corporation,

CrossClaimant and Third
Party Plaintiffs,

vs.

LOCKWOOD PACKAGING
CORPORATION, a Delaware corporation
("LPC"); and LOCKWOOD PACKAGING
CORPORATION IDAHO, an Idaho
corporation ("LPC Idaho"),

Third Party Defendants.

STATE OF MASSACHUSETTS)
)ss
County of Middlesex)

Richard L. Gold, Affiant, being first duly sworn on oath, deposes and says:

1. For purposes of this deposition, Thomas R. Gold is referred to as "TR Gold", Richard L. Gold is referred to as "RL Gold", Tomac Packaging, Inc., a Massachusetts corporation, is referred to as "Tomac", Lockwood Engineering, B.V., a Netherlands corporation, is referred to as "LEBV", Gerbroeders Meijer Belegging, B.V., a Netherlands corporation, is referred to as "GMBBV", Jan Vreeken is referred to as "Vreeken", Lockwood Packaging Corporation, a Delaware corporation, is referred to as "LPC" and Lockwood Packaging Corporation Idaho, an Idaho corporation, is referred to as "LPC Idaho".


2. In May, 2000, the undersigned entered into what has been referred to as the "Settlement Agreement" with the other parties set forth in the Settlement Agreement. A copy of the Settlement Agreement is attached hereto as Exhibit A. Pursuant to paragraph 2a. of the Settlement Agreement, LEBV, LPC and LPC Idaho agreed to pay to RL Gold \$100,000.00 (the "Pay Out Debt"). The Settlement Agreement further provided that interest on the Pay Out Debt was to accrue at the rate of 3% per annum and was to be paid quarterly. In addition, quarterly principal payments were to be paid so as to amortize the Pay Out Debt over five years. The amount due on the Pay Out Debt was to be accelerated and became fully due and payable after non-payment of the amounts when due and receipt of a ten day default letter. The Pay Out Debt was not paid at the scheduled time and default letters were sent on November 16, 2000, December 21, 2000 and February 12, 2001. Copies of such default letters are attached hereto as Exhibit B. Attached hereto as Exhibit C are computations prepared by the undersigned which set forth the current amount due and owing to the undersigned on the Pay Out Debt.

3. In connection with the business operations of Tomac, Tomac received a loan from Citizens Bank of Boston Massachusetts (formerly known as US Trust). Such loan was personally guaranteed by the undersigned. The assets of Tomac were subsequently transferred to LPC and in connection therewith LPC agreed to be responsible for the payment of such Citizens Bank loan. Paragraph 2c. of the Settlement Agreement further provided that LEBV, LPC and LPC Idaho were to use their best efforts to affect the release of the undersigned from the Citizens Bank loan. In addition, Vreeken agreed to personally guarantee the Citizens Bank loan if necessary to effect such release. Vreeken has not personally guaranteed the Citizens Bank loan and the undersigned has not been released from the undersigned's guarantee on the Citizens Bank loan. The undersigned has

been required to pay on the Citizens Bank loan interest payments totaling the amount of \$52,724.67 which are itemized on Exhibit D attached hereto. In addition, there remains due and unpaid on the Citizens Bank loan as of February 14, 2005, the amount of \$217,710.86. Based on the current interest rate accruing on the Citizens Bank loan, such amount is continuing interest from and after February 14, 2005, at the rate of \$39.12 per day.

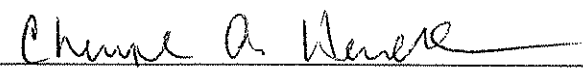
4. The Settlement Agreement provided that the undersigned reserved the right to assert unsecured claims against LPC and LPC Idaho arising from payments required to be made by the undersigned on or after the date of the Settlement Agreement of the obligations of LPC and LPC Idaho. After the date of the execution of the Settlement Agreement, the undersigned was required to pay certain credit card charges for business expenses incurred on behalf of LPC and LPC Idaho. The undersigned has not received reimbursement for such amounts and there is due and owing to the undersigned on such payments the amount of \$33,573.71. Attached hereto as Exhibit E are copies of billing statements received by the undersigned from Diner's Club International dated March 7, 2000 and July 7, 2000, and copies of billing statements received by the undersigned from American Express dated April 28, 2000 and May 28, 2000. Such invoices have noted thereon the charges paid by the undersigned for business expenses of LPC and LPC Idaho which total such amount of \$33,573.71. In addition, the undersigned has been required to pay to the landlord on the Woburn facility used by LPC the amount of \$6,903.67 for rent charges which should have been paid by LPC. The undersigned has not received reimbursement for such amount of \$6,903.67. Attached hereto as Exhibit F is an invoice which itemizes such amount of \$6,903.67 for which the undersigned is entitled to reimbursement from LPC

Dated this 9th day of February, 2005.


Richard L. Gold

STATE OF MASSACHUSETTS)
)ss
County of Middlesex)

SUBSCRIBED AND SWORN TO before me this 9th day of February, 2005.


Notary Public for the State of Massachusetts
Residing at Woburn, MA
My Commission Expires: 7/17/09

CHERYL A HOUCK
Notary Public
My Commission Expires
July 17, 2009

CERTIFICATE OF SERVICE

I hereby certify that I served a copy of the following described pleading or document on the attorneys listed below by hand delivering, by mailing or by facsimile, with the correct postage thereon, a true and correct copy thereof.

DOCUMENT SERVED: AFFIDAVIT OF RICHARD L. GOLD IN SUPPORT OF MOTION FOR SUMMARY JUDGMENT

ATTORNEYS SERVED:

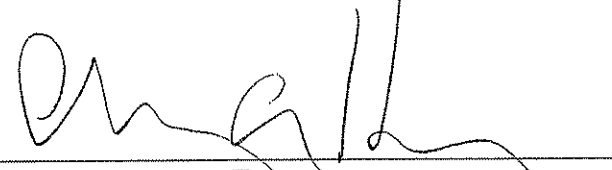
Brent T. Robinson
LING & ROBINSON
Post Office Box 396
Rupert, Idaho 83350-0396

First Class Mail
 Hand Delivery
 Facsimile
 Certified

Paul B. Rippel
Hopkins Roden Crockett Hansen
& Hoopes, PLLC
428 Park Ave
PO Box 51219
Idaho Falls, ID 83405-1219

First Class Mail
 Hand Delivery
 Facsimile
 Certified

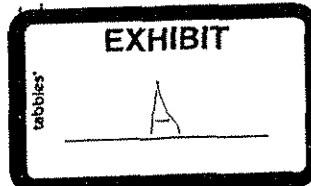
Dated: 2/14/05



Charles A. Homer, Esq.
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.

INDEX OF EXHIBITS TO RICHARD GOLD AFFIDAVIT

	<u>Page No. of Exhibit</u>
A. Settlement Agreement	1-11
B. Default Letters	12-16
C. Pay Out Debt Computations	17
D. Citizens Bank	18-20
E. Credit Card Statements	21-65
F. Rent Invoice	66-67



Confidential Memorandum of Understanding

The purpose of this Memorandum of Understanding (the "Agreement") is to set forth certain understandings by and among Lockwood Engineering B.V., a Netherlands corporation ("Lockwood Engineering"), Lockwood Packaging Corporation, a Delaware corporation ("Lockwood Packaging"), Jan Vreckan ("Vreckan"), Tomac Packaging, Inc., a Massachusetts corporation ("Tomac"), Thomas R. Gold ("TRG") and Richard L. Gold ("RLG"), with respect to the termination of the parties' joint venture, having been operated under the entity Lockwood Packaging, and its wholly owned subsidiary Lockwood Packaging Corporation Idaho, an Idaho corporation ("Lockwood Packaging Idaho") (Lockwood Engineering, Lockwood Packaging and Lockwood Packaging Idaho may be collectively referred to as the "Lockwood Entities"), on the terms and subject to the conditions set forth below.

1. Requirements of TRG, RLG and Tomac.

TRG, RLG and Tomac agree to do the following:

- a. TRG, RLG and/or Tomac will assume the lease for the property located at 271 Salem Street, Unit G, Woburn, MA (the "Woburn Office") and hold Lockwood Entities and Vreckan harmless from any liability under such lease; provided, however, that Lockwood Packaging may continue to occupy its portion of the Woburn Office, and use any office equipment and furniture owned by TRG, RLG and/or Tomac, rent free, until June 30, 2000.
- b. Within seven (7) days of the date of this Agreement, TRG, RLG and Tomac will transfer all of their interest and/or shares of stock which any of them hold in Lockwood Packaging to Vreckan's designee and will provide Vreckan's designee with the original stock certificate or other appropriate evidence of such transfer, such evidence to include executed stock powers. In the event that there is no original stock certificate, TRG, RLG and Tomac will provide Vreckan's designee with a Lost Certificate Affidavit or other appropriate affidavits. All documents delivered pursuant to this Section 1(b), shall be held in escrow by Shapiro, Israel & Weiner, P.C. pending the execution of the Definitive Documents.
- c. TRG, RLG and Tomac will not compete, directly or indirectly, with Lockwood Packaging and Lockwood Packaging Idaho, in the lines of business such corporations are currently engaged in, for a period of three (3) years, in the United States, Canada and Mexico; provided, however, that TRG and RLG may pursue Global Protein Products, except in those areas previously awarded to Lockwood Packaging and Lockwood Packaging Idaho under the Distributor Agreement dated March 22, 2000; provided further that if (i) an Event of Default has occurred with regard to the Payout Notes and such Event of Default remains uncured, (ii) TRG and RLG have not been released from their personal guarantees as specified in Section 2(c) hereunder, and (iii) TRG and/or RLG are not being

Exhibit No. 13
 Date: 9-4-03
 Vreckan
 T&T REPORTING

indemnified by Vreeken with regard to their personal guarantees as specified in Section 2(c), this paragraph shall be inapplicable.

- d. TRG, RLG and Tomac will keep confidential, and not disclose to any third parties, the terms of this Agreement and all proprietary information regarding the business affairs of the Lockwood Entities, including, but not limited to, sales, pricing, client identities, distribution contracts, financial status and the like, with the exception of information which is: (i) of public record, (ii) generally available to third parties or (iii) required to defend any action brought against any of them.
- e. TRG, RLG and Tomac will cooperate with the Lockwood Entities with regard to all current or future litigation involving the Lockwood Entities, with the exception of the Volm litigation, which will be governed by their agreements with counsel in Milwaukee, Wisconsin. TRG and RLG will be reimbursed for any such reasonable time and expenses spent cooperating with the Lockwood Entities after the date of this Agreement. Such reimbursement for time shall be at an hourly rate of \$100. Notwithstanding the foregoing, this section shall not apply to that certain litigation in Holland which will be handled in accordance with the Agreement Vreeken and TRG have already agreed upon.
- f. TRG and RLG will provide Lockwood Engineering with all corporate records, corporate minute books, contracts and financial information, including, but not limited to, tax returns and audited financial statements, for Lockwood Packaging and Lockwood Packaging Idaho within seven (7) days of the date of this Agreement. TRG and RLG shall have complete access to such information prior to the execution of the Definitive Documents.
- g. TRG and RLG will immediately provide Lockwood Engineering with a list of all current, threatened or anticipated litigation involving Lockwood Packaging and/or Lockwood Packaging Idaho, of which they have knowledge.
- h. TRG and RLG are effectively suspended upon execution of this Agreement, from all positions they hold with Lockwood Packaging and Lockwood Packaging Idaho, including, but not limited, all positions held as officers and directors of such entities, and shall immediately have no right or authority to take any action on behalf of Lockwood Packaging or Lockwood Packaging Idaho, including, without limitation, writing checks, entering into contracts, settling lawsuits or the like. In the event that TRG and RLG terminate this Agreement pursuant to their rights under Section 11, any such suspensions will be rescinded. Until such rescission, Vreeken or his designee shall have the exclusive right to act on behalf of the Corporation in all respects as officers, directors and otherwise.

During the period prior to the execution of the Definitive Documents: (i) business at Lockwood Packaging and Lockwood Packaging Idaho will be conducted in a

normal and customary manner, to be managed by Vreeken's designee, (ii) no distributions shall be made to Lockwood Engineering or Vreeken as a shareholder or with regard to outstanding loans, (iii) any equipment to be purchased by either corporation will be done through an independent entity of Vreeken's designation (the "Independent Entity") and (x) after any re-sale of such equipment by the Independent Entity to a third party, the proceeds of such re-sale will be remitted to the appropriate corporation, less the Independent Entity's costs and expenses and (y) if such equipment is for use by either corporation the Independent Entity will lease such equipment to the appropriate entity, for a nominal charge, and on a month by month basis, and (iv) no material assets shall be transferred from either corporation except for sales in the ordinary course of business.

- i. TRG, RLG and Tomac will each sign a Release effectively releasing the Lockwood Entities and Vreeken from any and all claims they may have against them, including any further obligations under that certain Joint Venture Agreement dated October 30, 1995, with the exception of claims grounded in fraud or related to obligations under this Agreement. Notwithstanding the foregoing, RLG, TRG and Tomac may assert unsecured claims against Lockwood Packaging and Lockwood Packaging Idaho arising from payments required to be made by any of them, on or after the date hereof, of the obligations of the Lockwood Entities. Any such claim shall be subject to verification by the Lockwood Entities.

2. Requirements of Lockwood Packaging, Lockwood Engineering and Vreeken

The Lockwood Entities and Vreeken agree to do the following:

- a. The Lockwood Entities will give RLG a promissory note in the principal amount of \$100,000 and TRG a promissory note in the principal amount of \$450,000 (the "Payout Notes"), such amounts being subject to adjustment in accordance with Section 2(b) below. The principal due under the Payout Notes will: (i) be paid quarterly, beginning with the first anniversary of the Payout Notes, so that the Payout Notes are fully amortized by the fifth anniversary of the date of the Payout Notes and (ii) accrue interest at the annual rate of three (3%) percent with such interest to be paid quarterly. All principal and unpaid interest shall be due and payable on the earlier of the fifth anniversary of such Payout Notes or after an Event of Default, as defined below. The Payout Notes will be secured by the assets of Lockwood Packaging and Lockwood Packaging Idaho, with such security interest being subordinate to all current bank loans, all current security positions on record, and any future refinancing of such bank loans.

The following shall be events of default under such notes ("Events of Default"); (i) non-payment when due, and which remain due after ten (10) days written notice thereafter, of any payment of principal or interest on the Payout Notes, (ii)

bankruptcy or similar proceeding being commenced by or against Lockwood Packaging or Lockwood Packaging Idaho which are not withdrawn within thirty (30) days of filing, (iii) transfer of all or a material portion of the assets or lines of business from Lockwood Packaging Idaho, unless it is to a related entity and provided that the security interest provided therein will continue on such assets or (iv) failure to provide TRG with annual financials of Lockwood Packaging and Lockwood Packaging Idaho, audited in accordance with GAAP, and other financial documents as requested by such corporations' institutional lenders after thirty (30) days written notice. Notwithstanding the foregoing, non-payment of any amounts due under the Payout Notes shall not be an Event of Default if such payment would be considered an Event of Default, or violation, of any loan from an institutional lender to Lockwood Packaging and Lockwood Packaging Idaho, unless any one Lockwood Entity can make such payment without being in default of such loans from the Institutional Lenders.

- b. Lockwood Packaging and Lockwood Packaging Idaho will make annual payments to TRG in an amount equal to twenty-five (25%) percent of their net profits in accordance with GAAP (the "Payout Payments") until such time as the aggregate amount of the Payout Payments reaches \$100,000. All amounts set forth in Section 2(a) and 2(b) of this Agreement pertaining to the Payout Notes and the Payout Payments, are subject to confirmation by the auditors, and adjustment, if necessary; provided, however, that no adjustments shall be made if the aggregate discrepancy is an amount equal to \$25,000 or less.
- c. The Lockwood Entities will use their best efforts to effect the release of: (i) TRG and RLG from certain personal guarantees they have made with regard to the following loans and (ii) certain securities pledged by RLG which is being held as collateral for the Citizen's Loan, as defined below. If necessary to effect such releases, Vreacke agrees to personally guarantee such loans. If the Lockwood Entities fail to provide such release by the earlier of: (w) three (3) months after all audited financials for fiscal years 1999 and 2000 are completed or (x) March 1, 2001, then TRG and RLG shall have the option of terminating this Agreement as provided in Section 11 hereof, unless Vreacke shall expressly opt to indemnify TRG and RLG from any damages they may incur as a result of such personal guarantees. Until the earlier to occur of: (y) the releases pursuant to this Section 2(c) are effected or (z) this Agreement is terminated as provided herein, any damage TRG or RLG may incur as a result of such personal guarantees not being released shall be secured by the assets of Lockwood Packaging and Lockwood Packaging Idaho.
- (i) Loan from Citizen's Bank to _____ dated _____ in the original principal amount of \$ _____ and a current principal balance of approximately \$225,000 (the "Citizen's Loan").

- (ii) Loan from Bank of Eastern Idaho to Lockwood Packaging Idaho dated _____ in the original principal amount of \$800,000 and a current principal balance of approximately \$ _____.
 - (iii) Loan from Eastern Idaho Economic Development Council to Lockwood Packaging Idaho dated _____ in the original principal amount of \$262,500 and a current principal balance of approximately \$ _____.
 - (iv) Grant from Regional Development Alliance, Inc. dated _____ in the original principal amount of \$25,000 and a current principal balance of approximately \$ _____.
 - (v) Equipment Lease and salesperson car leases
- d. Lockwood Packaging will transfer to TRG and RLG all right, title and interest it may have in the office furniture and office equipment (specifically excluding any inventory, farm equipment or spare parts) currently located in the Woburn Office, other than the following, to which the Lockwood Entities shall maintain ownership and control of: (i) certain furniture sent by Lockwood Engineering or any affiliate to the Woburn Office; (ii) phone and fax numbers; (iii) all computer hardware and software, with the exception of the personal computers and printers of TRG, RLG and their secretary; (iv) all photocopiers and (v) TRG's cell phone number.
- e. Lockwood Packaging will transfer to TRG all right title and interest to that certain 1991 Saab _____ currently registered in its name and being used by TRG.
- f. Upon execution of the Definitive Documents, the Lockwood Entities and Vreken will waive any and all objections they may have to TRG and RLG's right to the *Volm lawsuit referral fee*.
- g. The Lockwood Entities and Vreken will keep confidential, and not disclose to any third parties, the terms of this Agreement; provided, however, that the parties shall have the right to disclose this Agreement in order to effect a release of the obligations set forth in Section 2 of this Agreement, with the exception of information which is: (i) of public record, (ii) generally available to third parties or (iii) required to defend any action brought against any of them.
- h. The Lockwood Entities and Vreken agree to sign a Release effectively releasing TRG and RLG from any and all claims they may have against them, with the exception of claims grounded in fraud or related to this Agreement, including any further obligations under that certain Joint Venture Agreement dated October 30, 1995.

- i. The Lockwood Entities will indemnify TRG and RLG against suits from third parties relating to their positions as officers and/or directors of each such corporation: (i) in claims arising from, and incidents occurring after, the date of this Agreement, with the exception of fraud or criminal activities or (ii) in claims arising from the Volm litigation.
- j. Lockwood Packaging and Lockwood Packaging Idaho shall, during the period the Payout Notes are outstanding, conduct business through the existing corporations and shall not transfer assets, lines of business or corporate opportunities to other entities which would have a material adverse effect on the ability of the Lockwood Entities to make payment under the Payout Notes.

3. Representations of TRG, RLG and Tomac.

TRG, RLG and Tomac represent and warrant the following:

- a. The corporate records of Lockwood Packaging, from its inception to the date of this Agreement, have been maintained by employees engaged by Lockwood packaging, professionals engaged by Lockwood Packaging, Thomas R. Gold and/or Richard L. Gold, and such corporate records currently reflect that:
 - (i) TRG, RLG and Tomac, jointly and severally, are the owner of Five Hundred (500) shares of Lockwood Packaging representing fifty (50%) percent of the outstanding stock of Lockwood Packaging or an equivalent interest;
 - (ii) Lockwood Engineering is the owner of Five Hundred (500) shares of Lockwood Packaging representing fifty (50%) percent of the outstanding stock of Lockwood Packaging or an equivalent interest; and,
 - (iii) Such stock owned by TRG, RLG or Tomac, either jointly or severally, and Lockwood Engineering, reflect the agreements and understanding of the parties.
- b. Lockwood Packaging owns one hundred (100%) percent of the outstanding stock of Lockwood Packaging Idaho, subject to the _____ dated _____ with Steven M. Snow which provides for the transfer of up to twenty (20%) percent of such ownership.
- c. All applicable federal, state and local tax returns of Lockwood Packaging and Lockwood Packaging Idaho have been filed with the appropriate agencies, with the exception of the fiscal year 1999 and 2000 tax returns for Lockwood Packaging.

- d. All local, state and federal taxes owed or accrued by Lockwood Packaging, including, but not limited to, all sales taxes and employee withholding taxes, are paid in full as of the date of this Agreement, except to the extent any payment is due after the filing of the 1999 and 2000 tax returns for Lockwood Packaging and those taxes listed on Schedule 3(d) attached hereto and made a part hereof.
- e. Upon due inquiry of Steven M. Snow, all local, state and federal taxes owed or accrued by Lockwood Packaging Idaho, including, but not limited to, all sales taxes and employee withholding taxes, are paid in full as of the date of this Agreement, with the exception of those taxes listed on Schedule 3(d) attached hereto and made a part hereof.
- f. Tomac has all requisite power, capacity and authority to enter into this Agreement and each other agreement and obligation which it may enter into or have in connection herewith, and to perform its obligations hereunder and thereunder, and RLG has full authority to sign as President on behalf of the same.
- g. Lockwood Packaging has all requisite power, capacity and authority to enter into this Agreement and each other agreement and obligation which it may enter into or have in connection herewith, and to perform its obligations hereunder and thereunder, and RLG has full authority to sign as President on behalf of the same.
- h. Lockwood Packaging Idaho has all requisite power, capacity and authority to enter into this Agreement and each other agreement and obligation which it may enter into or have in connection herewith, and to perform its obligations hereunder and thereunder, and RLG has full authority to sign as President on behalf of the same.
- i. TRG, RLG and Tomac confirm that all assets of Automatic Bagging Services, Inc., including, but not limited to, any of its assets and inventory located in Florida, California, Wisconsin and New Hampshire, are owned solely by Lockwood Packaging.

4. Representations of Lockwood Engineering and Lockwood Packaging.

Lockwood Engineering and Lockwood Packaging represent and warrant the following:

- a. Lockwood Engineering currently holds Five Hundred (500) shares of Lockwood Packaging.

5. Definitive Documents.

- a. Subject to the provisions hereof, the parties intend, and agree, to negotiate in good faith towards the execution of mutually satisfactory agreements, hereinafter the

"Definitive Documents", which will reflect the agreements contained herein and shall be executed no later than May 30, 2000.

- b. Until such time as the Definitive Documents are executed, or in the event the Definitive Documents are not executed, this Agreement and all of the provisions hereof shall be binding upon and inure to the benefit of the parties and their respective assigns, successors, heirs and legal representatives.

6. Entire Agreement.

Subject to the subsequent execution of the Definitive Documents, this Agreement contains the entire understanding of the parties with respect to the subject matter hereof and supercedes all prior agreements, understandings and negotiations of the parties with respect thereto. Except as expressly stated or referred to herein, there are no other restrictions, promises, representations, warranties, covenants or undertakings in connection herewith.

7. Waiver.

The waiver by any party hereto at any time of any agreement or obligation herein requiring performance or compliance or of any threatened or actual breach hereof by any party shall not be deemed a waiver at any subsequent time of the same or any other matter herein requiring performance or compliance or of any other threatened or actual breach hereof by the same or any other party.

8. Separability of Provisions.

In the event that one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision of this Agreement, and this Agreement shall be construed without giving effect to such invalid, illegal or unenforceable provision, unless such unenforceable provision would prevent the parties from the realizing their agreed upon rights hereunder.

9. Section Headings.

Section headings are used in this Agreement for reference only and shall not affect the interpretation or meaning of this Agreement. This Agreement may be executed simultaneously in several counterparts, each of which shall be deemed to be an original and all of which together shall constitute one and the same agreement.

10. Governance of Law.

This Agreement shall be governed by and construed in all respects in accordance with the laws of the Commonwealth of Massachusetts.

11. Termination of Agreement.

At the option of TRG and RLG this Agreement shall terminate and be of no further force and effect if Lockwood Entities are unable to perform under Section 2(c) of this Agreement by the earlier of (a) three (3) months after all audited financials for fiscal years 1999 and 2000 are completed or (b) March 1, 2001, unless Vreeken shall expressly opt to indemnify TRG and RLG from any damages they may incur as a result of such personal guarantees. After termination the parties may not assert any provision of this Agreement in any matter or proceeding.

12. Notices

All notices required or to be given under this Agreement shall be in writing and deemed duly given when delivered by hand or mailed by registered or certified mail, return receipt requested, postage and registration or certification prepaid, or delivered by Federal Express or other similar express delivery service, delivery charges prepaid or by facsimile with a confirmation and addressed as follows:

If to TRG, RLG or Tomac: Thomas Gold
271 Salem Street, Unit G
Woburn, Massachusetts 01801

with a copy to: Attorney Richard Rosenstein
Lane, Altman & Owens, LLP
101 Federal Street
Boston, Massachusetts 02420
PHONE NO. (617) 345-9800
FAX NO. (617) 345-0400

If to Lockwood Entities or Vreeken: Jan Vreeken
Lockwood Engineering, B.V.
Mr. Nennstiehlweg 85
9367 PC De Wilp (Gr.)
FAX NO. 011-31-594-643333

with a copy to: Attorney Carl B. Israel
Shapiro, Israel & Weiner, P.C.
100 North Washington Street
Boston, Massachusetts 02114
PHONE NO. (617) 742-4200
FAX NO. (617) 742-2355

or to such other address or addresses as may from time to time be designated by either party by written notice to the other, provided any such notice is received in the ordinary course.

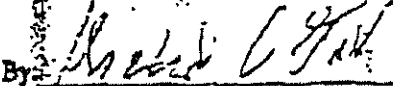
13. Assignment.

Except as may otherwise be expressly provided herein, no party may assign any right, obligation, or liability arising hereunder without the other parties' prior written consent. Any such assignment or attempted assignment shall be null and void.

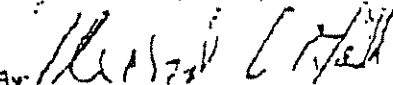
IN WITNESS WHEREOF, each of the parties has caused this Agreement to be executed as an instrument under seal as of this day of May, 2000.


Thomas R. Gold

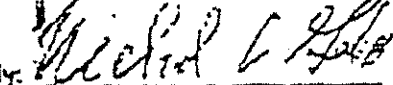
Tomac Packaging Inc.

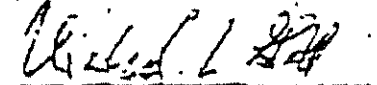
By: 
Richard L. Gold, its duly authorized President

Lockwood Packaging Corporation


By: 
Richard L. Gold, its duly authorized President



Lockwood Packaging Corporation Idaho

By: 
Richard L. Gold, its duly authorized President


Richard L. Gold

Lockwood Engineering, B.V.

By: 
Jan Vroeten, its duly authorized President


By: 
Jan Vroeten

\\User\CRD\Lockwood Engineering\Memo of Understanding.d2.wpd

RECEIVED TIME MAY. 12. 7:11PM = PRINT TIME MAY. 12. 7:12PM

Lane Altman & Owens LLP

Counselors at Law

101 Federal Street
Boston, Massachusetts
02110

Telephone
617 345-9800

Telefax
617 345-0400

Reference

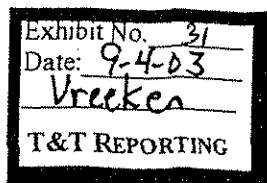


November 16, 2000

BY FAX AND MAIL

Jan Vreeken
Lockwood Engineering, B.V.
Mr. Nennstichtweg 85
9367 PC De Wilp (Gr.)

Carl B. Israel, Esq.
Shapiro, Israel & Weiner, P.C.
100 North Washington Street
Boston, Massachusetts 02114



Gentlemen:

Reference is made to the Confidential Memorandum of Understanding among the Golds and your clients dated May 12, 2000 (the "Confidential Memorandum"). This notice is being given in accordance with Section 12 of the Confidential Memorandum.

The Golds have reviewed the financial statement delivered to me last week. I am told by the Golds that none of the footnotes have been included and according to the Golds this makes it impossible to interpret the financial information. Therefore, in accordance, with Section 2(a)(iv) of the Confidential Memorandum there is an Event of Default arising from the failure to deliver to the Golds the annual audited financial statements and all other financial reports submitted to the "corporations' institutional lenders".

The Golds have also not received any monthly financial reports that should have been submitted to the Idaho bank. Failure to deliver such statements would be a separate Event of Default under the Confidential Memorandum.

In addition, the payment due under Section 2 (a) of the Confidential Memorandum on November 12, 2000 was not made and will become an Event of Default if not received by the Golds by November 22, 2000

Lane Altman & Owens LLP

Counsellors at Law

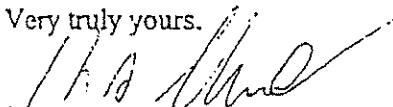
Jan Vreeken
Carl B. Israeli, Esq.
Page -2-
November 16, 2000

The Golds have not agreed to waive the current or future Events of Default under the Confidential Memorandum. The Golds reserve their rights under the Confidential Memorandum to take any action permitted after an Event of Default. The failure of the Golds to take any such action shall not be a waiver of such action or a waiver of any existing or future Event of Default.

Please note that, the Golds have instructed us not to accept any payments or other documents required under the Confidential Memorandum. All payments and performance under the Confidential Memorandum should be made or tendered at the offices of my clients, as set forth in the Confidential Memorandum.

We are still awaiting word from you on your client's willingness to discuss all of the outstanding issues. You indicated that you would be back to me prior to November 17, 2000. If we do not hear from you the Golds have informed that they will once again have to consider all of their options.

Very truly yours.


Richard S. Rosenstein, Esq.

cc: Thomas Gold
Richard Gold

PEPE & HAZARD LLP

LAW OFFICES

150 FEDERAL STREET, 28TH FLOOR
BOSTON, MASSACHUSETTS 02110-1745
617/695-9090 FACSIMILE 617/695-9255

RICHARD S. ROSENSTEIN
Counsel
Also Admitted in RI, MA & MD
Direct Dial: (617) 748-5541
rosenstein@pepehazard.com

December 21, 2000

By Facsimile

CARL ISRAEL
Shapiro, Israel & Weiner, P.C.
100 North Washington Street
Boston, Massachusetts 02114

Exhibit No. 32
Date: 9-4-03
Vreckes
T&T REPORTING

Re: Continuing Events of Default

Dear CARL:

Reference is made to the Confidential Memorandum of Understanding among the Golds and your clients dated May 12, 2000 (the "Confidential Memorandum"). This notice is being given in accordance with Section 12 of the Confidential Memorandum.

As set out in our prior letters, the payment required under the Confidential Memorandum from your client was not received by November 22, 2000, but rather at a later date. As we stated in our prior letter failure to receive payment by November 22, 2000 is an event of default under the Confidential Memorandum. We hereby inform you that the Golds reserve their rights after an event of default and do not waive the event of default even though they may cash the checks received from your client.

As you are also aware the event default arising from the failure to provide financial information still is outstanding.

In addition, no action has been taken on the payment of outstanding amounts due on credit cars, for rent etc. This failure is just another event of default under the Confidential Memorandum.

As you are aware the existence and continuation of these events of default under the Confidential Memorandum permit the Golds to accelerate the payments due under the Confidential Memorandum.

977

DEC. 21. 2000 1:26PM

PEPE & HAZARD 617/695-9255

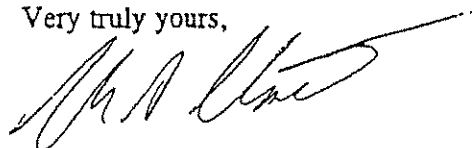
NO. 3608 P. 3/3 15

PEPE & HAZARD

CARL ISRAEL
December 21, 2000
Page 2

Please let me know the status of the payment of outstanding amounts due the Golds of every nature and the status of the required financial information.

Very truly yours,



Richard S. Rosenstein

RSR:rsr

cc: Thomas Gold by fax

GOLD ASSOCIATES.
271 SALEM STREET, UNIT G
WOBURN, MA 01801

Tel: 781-938-8100
Fax: 781-938-8120
Email: Tgoldesq@aol.com

February 12, 2001

VIA FACSIMILE WITH
CONFIRMATION BY REGULAR MAIL

Jan C. Vreeken
c/o Lockwood Engineering, BV
Mr. Nennstiehlweg 85
9367 PC De Wilp (Gr.)
011-31-594-643-333

with copy to:

Carl B. Israel, Esq.
Shapiro, Israel & Weiner, P.C.
100 North Washington Street
Boston, MA 02114
617-742-2355

Dear Jan:

Reference is made to that certain Confidential Memorandum of Understanding dated May 12, 2000 (the "Confidential Memorandum"). This notice is being given under Section 12 of the Confidential Memorandum.

The quarterly interest payments due Richard and me under Section 2(a) of the Confidential Memorandum were not received today, when due, and will become an Event of Default (as defined under the Confidential Memorandum) if not received by February 22, 2001.

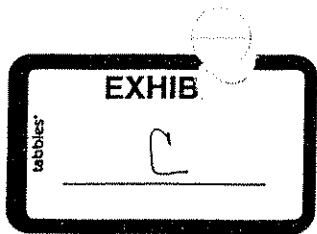
We are not hereby waiving any past, current or future defaults under the Confidential Memorandum, or otherwise, and we reserve our rights in full with respect thereto.

Please do not hesitate to contact me should you have any questions.

Sincerely,

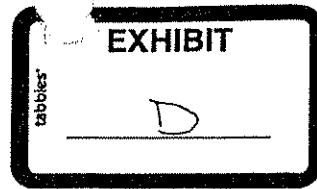

Thomas R. Gold

cc: Richard S. Rosenstein, Esq. (via fax)
617-695-9255



Principal Amount of Pay Out Debt	\$100,000.00
Interest accrued at 3% per annum from November 12, 2000 to February 14, 2005 (1558 x \$8.22):	<u>\$ 12,782.10</u>
Total:	\$112,782.10

Interest continues to accrue at the rate of \$8.22 per day until paid.



Interest payments paid by Richard L. Gold on Citizens Bank Loan

<u>Date</u>	<u>Amount</u>
March 27, 2001	\$3,396.12
April 16, 2001	\$1,699.37
May 14, 2001	\$1,548.37
June 13, 2001	\$1,496.96
July 10, 2001	\$1,422.86
August 14, 2001	\$1,453.10
September 13, 2001	\$1,413.80
October 8, 2001	\$1,227.80
November 7, 2001	\$1,218.73
December 6, 2001	\$1,058.46
January 7, 2002	\$1,070.55
February 18, 2002	\$1,078.11
March 21, 2002	\$973.78
April 12, 2002	\$1,078.11
May 23, 2002	\$1,043.33
June 10, 2002	\$1,078.11
August 5, 2002	\$1,095.50

<u>Date</u>	<u>Amount</u>
August 7, 2002	\$2,121.44
October 10, 2002	\$1,043.33
November 6, 2002	\$1,078.11
December 7, 2002	\$922.37
January 21, 2003	\$984.30
February 7, 2003	\$984.36
March 10, 2003	\$889.10
April 14, 2003	\$984.37
May 7, 2003	\$952.60
June 8, 2003	\$984.37
July 14, 2003	\$922.36
August 11, 2003	\$937.49
September 15, 2003	\$937.49
October 14, 2003	\$907.24
November 12, 2003	\$937.49
December 26, 2003	\$907.24
January 12, 2004	\$937.49
February 17, 2004	\$937.49
March 10, 2004	\$877.00

<u>Date</u>	<u>Amount</u>
April 12, 2004	\$937.49
May 11, 2004	\$907.25
June 10, 2004	\$937.48
July 12, 2004	\$932.96
August 16, 2004	\$984.36
September 13, 2004	\$1,040.31
October 12, 2004	\$1,035.77
November 12, 2004	\$1,078.11
December 15, 2004	\$1,099.28
January 10, 2005	<u>\$ 1,172.96</u>
Total:	\$52,724.67

The balance due on Citizens Bank loan as of February 14, 2005 is \$217,710.86. Such amount is continuing to accrue interest at the present interest rate at \$39.12 per day after February 14, 2005.

Duplicate Statement



CITIBANK

PAYMENT ACCOUNT: 3450 069530 0070
COUPON STATEMENT DATE: 03-07-00
NEXT STATEMENT DATE: 04-07-00

TOTAL DUE: 0 31,129.47

RICHARD L GOLD
ACME STABLE COMPANY
271 SALEM STREET UNIT C
WOBURN MA
01801-200471

DINERS CLUB
P. O. BOX 6003
THE LAKES, NY
USA 08901-6003

PAYMENT ACCOUNT: 3450 069530 0070
SUMMARY STATEMENT DATE: 03-07-00
NEXT STATEMENT DATE: 04-07-00

DINERS CLUB ACCOUNT: 0 31,129.47
TOTAL DUE: 0 31,129.47

YOUR PAYMENT IN FULL HAS NOT BEEN RECEIVED. PAYMENT MUST BE RECEIVED BY YOUR NEXT BILLING DATE TO AVOID DELINQUENCY CHARGES. IF PAYMENT HAS BEEN SENT, PLEASE DISREGARD THIS MESSAGE.

DINERS CLUB ACCOUNT: 3450 069530 0070
ACCOUNT NAME: RICHARD L GOLD
ACTIVITY STATEMENT DATE: 03-07-00
NEXT STATEMENT DATE: 04-07-00

DATE	DESCRIPTION	REFERENCE NUMBER	CHARGES AND OTHER DEBITS	PAYMENTS AND CREDITS
01-24-00	DELTA AIR LINES LEONINGSTER MA IDAMO FALLS TO SALT LAKE CITY TO BOSTON BOSTON TO SALT LAKE CITY TO IDAMO FALLS TICKET #0061524635111	B2E00445	634.58	636.00 (L) JOHN MANN
01-25-00	CITGO PETROLEUM TILTON NH 27543425/000085315730	038769	11.65	
01-26-00	DELTA AIR LINES LEONINGSTER MA MANCHESTER TO ATLANTA TO PHOENIX PHOENIX TO ATLANTA TO MANCHESTER TICKET #0061524435145	B2E00446	351.00	351.00 Phil Morse (L)
01-26-00	DELTA AIR LINES LEONINGSTER MA IDAMO FALLS TO SALT LAKE CITY TO PHOENIX PHOENIX TO SALT LAKE CITY TO IDAMO FALLS TICKET #0061524435145	B2E00447	326.00	324.00 (L) Phil Fowler
01-27-00	DELTA AIR LINES LEONINGSTER MA IDAMO FALLS TO SALT LAKE CITY TO PHOENIX PHOENIX TO SALT LAKE CITY TO IDAMO FALLS	B2E00448	349.58	349.00 (L) TAM I

984

Duplicate Statement



CITIBANK

DINERS CLUB ACCOUNT: 3854 849534 8670 (CONTINUED)
 ACCOUNT NAME: RICHARD L COLO
 ACTIVITY STATEMENT DATE: 05-07-00
 NEXT STATEMENT DATE: 04-07-00

DATE	DESCRIPTION	REFERENCE NUMBER	CHARGES AND OTHER DEBITS	PAYMENTS AND CREDITS
01-27-00	DELTA AIR LINES LEWINGSTER MA IDAMO FALLS TO SALT LAKE CITY TO FRESNO FRESNO TO SALT LAKE CITY TO IDAMO FALLS TICKET 00061524635182	02E00449	844.00	844.00 → (L) GARY WADZ
01-28-00	DELTA AIR LINES LEWINGSTER MA IDAMO FALLS TO SALT LAKE CITY TO PHOENIX PHOENIX TO SALT LAKE CITY TO IDAMO FALLS TICKET 00061524635201	02E00450	339.50	339.50 → (L) CARLY COO
01-28-00	AMERICA WEST LEWINGSTER MA ONTARIO TO PHOENIX TICKET 04011524635205	02E01651	56.50	
01-28-00	AMERICA WEST LEWINGSTER MA ONTARIO TO PHOENIX TICKET 04011524635206	02E01652	56.50	
01-28-00	FRONTIER AIRLINES LEWINGSTER MA SALT LAKE CITY TO DENVER DENVER TO MINNEAPOLIS/ST PAUL TO DENVER DENVER TO SALT LAKE CITY TICKET 04221524635202	02E01600	398.00	398.00 → (L) SCOTT
01-31-00	DELTA AIR LINES LEWINGSTER MA IDAMO FALLS TO SALT LAKE CITY TO PHOENIX PHOENIX TO SALT LAKE CITY TO IDAMO FALLS TICKET 00061524635225	02H02422	324.00	324.00 → (L) STEVE S.
02-02-00	DELTA AIR LINES LEWINGSTER MA BOSTON TO CINCINNATI TO PHOENIX PHOENIX TO SALT LAKE CITY TO IDAMO FALLS TICKET 00060492049069	02H02421	773.00	773.00 → (L) TOM G
02-03-00	UNITED AIRLINES LEWINGSTER MA BOSTON TO LOS ANGELES TO PHOENIX PHOENIX TO DENVER TO BOSTON TICKET 00161524635253	02H05224	176.86	176.86 → (L) NLF

uplicate Statement



CITIBANK

DINERS CLUB ACCOUNT: 3650 869530 8978 (CONTINUED)
 ACCOUNT NAME: RICHARD L GOLD
 ACTIVITY STATEMENT DATE: 03-07-00
 NEXT STATEMENT DATE: 04-07-00

DATE	DESCRIPTION	REFERENCE NUMBER	CHARGES AND OTHER DEBITS	PAYMENTS AND CREDITS
02-03-00	UNITED AIRLINES LEOMINSTER MA BOSTON TO LOS ANGELES TO PHOENIX PHOENIX TO DENVER TO BOSTON TICKET 00161520435254	B2M05225	176.86	
02-04-00	DELTA AIR LINES LEOMINSTER MA IDAHO FALLS TO SALT LAKE CITY SALT LAKE CITY TO SAN FRANCISCO SAN FRANCISCO TO PORTLAND TICKET 00061524635254	B2M02423	496.50	496.50 → (L) STEVE S
02-08-00	UNITED AIRLINES LEOMINSTER MA MANCHESTER TO CHICAGO TO SEATTLE/TACOMA SEATTLE/TACOMA TO PASCO TO PORTLAND TICKET 00161520635290	I2M17330	710.00	
02-08-00	SHORTY'S MEXICAN ROAD- MANCHESTER NH	04115091	31.53	707.00 → (L) HAWK
02-14-00	UNITED AIRLINES LEOMINSTER MA MANCHESTER TO CHICAGO TO SEATTLE/TACOMA SEATTLE/TACOMA TO PASCO TO PORTLAND TICKET 00161527590300	V2J15745	707.00	(715) (L) (L) (L) (L)
02-15-00	UNITED AIRLINES LEOMINSTER MA CR TICKET 00161520435290	I2M17330		710.00 → (L) (L) (L) (L)
02-15-00	SHORTY'S MEXICAN ROAD- MANCHESTER NH	04013928	38.78	MILK (L)
02-17-00	CANADIAN AIRLINE CR DPT LEOMINSTER MA MONTREAL TO TORONTO TO MONTREAL TICKET 00101527590434	B2P03108	156.93	156.93 → (L)
02-18-00	DELTA AIR LINES LEOMINSTER MA SALT LAKE CITY TO PHOENIX TICKET 00061527590439	B2P01847	132.50	132.50 → (L) PARRICH BOYLES (L) PARRICH

986

Duplicate Statement



CITIBANK

DINERS CLUB ACCOUNT: 3854 069534 0070 (CONTINUED)
 ACCOUNT NAME: RICHARD L BOLD
 ACTIVITY STATEMENT DATE: 03-07-00
 NEXT STATEMENT DATE: 04-07-00

DATE	DESCRIPTION	REFERENCE NUMBER	CHARGES AND OTHER DEBITS	PAYMENTS AND CREDITS
02-22-00	DELTA AIR LINES LEOMINSTER MA AMSTERDAM TO ATLANTA TO PHOENIX PHOENIX TO SALT LAKE CITY TO IDAHO FALLS TICKET 00061527590474	83001491	769.87	769.87
02-22-00	DELTA AIR LINES LEOMINSTER MA AMSTERDAM TO ATLANTA TO PHOENIX PHOENIX TO SALT LAKE CITY TO IDAHO FALLS TICKET 00061527590476	83001492	769.87	769.87 (L)
02-22-00	DELTA AIR LINES LEOMINSTER MA AMSTERDAM TO ATLANTA TO PHOENIX PHOENIX TO ATLANTA TO AMSTERDAM TICKET 00061527590478	83001493	459.84	459.84
02-22-00	AMERICA WEST LEOMINSTER MA PHOENIX TO NEW YORK TO PHOENIX PHOENIX TO SALT LAKE CITY TICKET 00011527590402	83006416	341.50	341.50 (L) Pwd F.
02-22-00	UNITED AIRLINES LEOMINSTER MA CR TICKET 00161524635251	12F16009	715.00	(715.00) (L) (PACOR M)
02-25-00	DELTA AIR LINES LEOMINSTER MA BOSTON TO SALT LAKE CITY TO IDAHO FALLS IDAHO FALLS TO SALT LAKE CITY TO BOSTON TICKET 00061527590526	83001494	612.50	612.50 (L) TONG
02-29-00	SHORTY'S MEXICAN ROAD- MANCHESTER NH	06213341	52.11	
02-29-00	HOLIDAY INN MESA MESA AZ	61303026	109.17	109.17 (L)
03-07-00	THANK YOU FOR YOUR PAYMENT	14506855		8,307.27
	TOTAL FOR CARD: 3854 069534 0070		10,335.47	9,737.27
02-01-00	DELTA AIR LINES LEOMINSTER MA	82H02420	661.00	

987

uplicate Statement



CITIBANK

DINERS CLUB ACCOUNT: 3050 869534 0070 (CONTINUED)
 ACCOUNT NAME: RICHARD L GOLD
 ACTIVITY STATEMENT DATE: 03-07-00
 NEXT STATEMENT DATE: 04-07-00

DATE	DESCRIPTION	REFERENCE NUMBER	CHARGES AND OTHER DEBITS	PAYMENTS AND CREDITS
02-09-00	PAPA RAZZI WELLESLEY MA	06415200	23.34	
02-16-00	CHARLES HOTEL CAMBRIDGE MA	04901666	31.33	
02-19-00	MELISSE RESTAURANT SANTA MONICA CA	05431830	269.24	
02-22-00	MERTZ RENT-A-CAR BEY HIL CA RENTAL 024564044 RENTED 02/22/00 THRU 02/22/00	24564044	63.32	
02-24-00	FOUR SEASONS NEW YORK NY	92295250	330.11	
03-02-00	PAPA RAZZI WELLESLEY MA	06625334	19.60	
03-03-00	PIDINOLI RESTAURANT BOSTON MA	36398200	326.91	
03-05-00	FOUR SEASONS HOTEL BOSTON MA	00313315	87.67	
	TOTAL FOR CARD: 3050 869534 0054		1,636.99	
02-08-00	ENRON COMPANY, USA MANCHESTER NH ENRON 913 308 570 0	010604	22.50	
02-08-00	AT&T WIRELESS-SE WEST PLM QUESTIONS: 800-822-3551	10555706	504.22	
02-19-00	SUSSE CHALET INN-1020 WOBURN MA	05111200	272.60	
02-24-00	THRIFTY CAR RENTAL PHOENIX AZ	05600000	239.84	
02-29-00	HOLIDAY INN MESA MESA AZ	61303021	353.00	
02-29-00	HOLIDAY INN MESA	61303022	374.00	

983

584.22 (C)
 272.60 (C)
 239.84 (C)
 353.00 (C)
 274.88 (C)

Duplicate Statement



CITIBANK

DINERS CLUB ACCOUNT: 3050 069534 0070 (CONTINUED)
 ACCOUNT NAME: RICHARD L GOULD
 ACTIVITY STATEMENT DATE: 03-07-00
 NEXT STATEMENT DATE: 04-07-00

DATE	DESCRIPTION	REFERENCE NUMBER	CHARGES AND OTHER DEBITS	PAYMENTS AND CREDITS
02-29-00	HOLIDAY INN MESA MESA AZ	61303027	669.11	669.11 (L)
02-29-00	HOLIDAY INN MESA MESA AZ	61303028	866.75	866.75 (L)
02-29-00	HOLIDAY INN MESA MESA AZ	61303030	243.20	243.20 (L)
03-01-00	HOLIDAY INN MESA MESA AZ	62308727	826.97	826.97 (L)
03-02-00	CAVANAUGH'S IDAHO FALLS IDAHO FALLS ID	14201693	111.28	111.28 (L)
	TOTAL FOR CARD: 3050 069534 0000		6,806.09	
02-17-00	JOE'S AMERICAN BARBQ WOBURN MA	05230705	19.81	19.81 (L)
02-18-00	WOBURN SQUARE AUTO WOBURN MA PURCHASE DESC: WOBURN SQUARE WOBURN MA	05219006	13.25	13.25 (L)
02-18-00	JOE'S AMERICAN BARBQ WOBURN MA	05230704	80.82	80.82 (L)
02-24-00	JERRY'S RESTAURANT #24 PHOENIX AZ	05002344	11.55	11.55 (L)
02-24-00	HERTZ RENT-A-CAR SCOTTSD AZ RENTAL #72146043 RENTED 02/24/00 THRU 02/29/00	72146043	63.15	63.15 (L)
02-27-00	HYATT REGENCY PHOENIX PHOENIX AZ	00164278	575.65	575.65 (L)
02-28-00	SUPERSHUTTLE PHX 602232200 AZ PURCHASE DESC: SUPERSHUTTLE P 60223222 AZ	05973039	16.00	16.00 (L)
03-02-00	WOBURN SQUARE AUTO WOBURN MA	06508122	11.75	11.75 (L)

989

Duplicate Statement



CITIBANK

DINERS CLUB ACCOUNT: 3658 069534 0070 (CONTINUED)
 ACCOUNT NAME: RICHARD L GOLD
 ACTIVITY STATEMENT DATE: 05-07-00
 NEXT STATEMENT DATE: 06-07-00

DATE	DESCRIPTION	REFERENCE NUMBER	CHARGES AND OTHER DEBITS	PAYMENTS AND CREDITS
05-04-00	WOBURN SQUARE AUTO WOBURN MA PURCHASE DESC: WOBURN SQUARE WOBURN MA	06613107	\$ 14.25	<u>14.25</u> (C)
	TOTAL FOR CARD: 3658 069534 0096		\$ 828.89	

PREVIOUS BALANCE	- PAYMENTS	- CREDITS	- PAST DUE BALANCE
\$ 25,261.50	\$ 0,307.27	\$ 1,430.00	\$ 13,444.03
- LATE FEES	+ NEW CHARGES	+ OTHER DEBITS	+ DINERS CLUB BALANCE DUE
\$ 0.00	\$ 17,605.44	\$ 0.00	\$ 31,129.47

06/07/00 WED 10:38 FAX

020

Duplicate Statement



CITIBANK

DINERS CLUB ACCOUNT: 3850 06953A 007X (CONTINUED)
 ACCOUNT NAME: RICHARD L GOLD
 STATEMENT DATE: 05-07-00
 NEXT STATEMENT DATE: 04-07-00

CPA INFORMATION - While all of your Account balances may be paid with one check, payments are automatically applied according to a pre-determined order. Your payment will first be applied to past due amounts, if any. Next, it will be applied to your current Club Plus Account Minimum Due. The rest of your payment will then be applied to other current Account obligations you may have.

Anyone in a growing business will want to visit Bizzed.com for a full range of information, personalized resources and the tools you need to reach your goals. From payroll and postal services to insurance/retirement plans, electronic banking to e-commerce capabilities, Bizzed is a one-stop internet business builder. Visit www.bizzed.com today.

Celebrate the Diners Club 50th Anniversary with 0% in savings! Simply log on to www.dinersclub.com and click on Credentials Online Catalog to take advantage of our 50th Anniversary Offer. Choose from a wide selection of new brand, distinctive merchandise selected for you. Receive interest-free monthly payments with no down payment. Earn valuable Club Rewards points with every purchase.

~~4,585.68~~
 14,585.68
 (715)

 13,870.68

Billing Statement



90000720000000031176288500695340070

PAYMENT COUPON ACCOUNT: 3850 069534 0070
 Statement Date: 06-09-00
 Next Statement Date: 07-07-00

TOTAL DUE: \$31,176.28

0028266 0 2



DINERS CLUB
 P. O. BOX 6003
 THE LAKES, NV
 USA 88901-6003

RICHARD L GOLD
 ACME STAPLE COMPANY
 271 SALEM STREET UNIT G
 WOBURN MA 01801-200471



() ()
 New Home Phone New Business Phone
 Please Print Change of Address or Phone Number above.

PAYMENT SUMMARY ACCOUNT: 3850 069534 0070
 Statement Date: 06-09-00
 Next Statement Date: 07-07-00

Diners Club Account: \$31,176.28
TOTAL DUE: \$31,176.28

YOUR ACCOUNT IS NOW PAST DUE AND REQUIRES YOUR IMMEDIATE ATTENTION.
 TO AVOID INTERRUPTION OF CHARGE PRIVILEGES, PLEASE REMIT YOUR PAYMENT
 IN FULL TODAY. YOU MAY CONTACT US AT 1-800-274-4674, MON.-THUR. 8:00AM
 TO 10:00PM, FRI. 8:00AM TO 6:30PM AND SAT. 9:00AM TO 1:00PM
 EASTERN TIME.

DINERS CLUB ACCOUNT ACTIVITY ACCOUNT: 3850 069534 0070
 Name: RICHARD L GOLD
 Statement Date: 06-09-00
 Next Statement Date: 07-07-00

Date	Description	Reference Number	Charges and Other Debits	Payments and Credits
03-15-00	LA SAMANNA 871 ST MARTIN GUADELOUPE 31000.00 FRANCS BILLED AS US \$	13802401	\$4,341.42	
03-15-00	LA SAMANNA 871 ST MARTIN GUADELOUPE 310.00 FRANCS BILLED AS US \$	14605401	43.67	
05-01-00	UNITED AIRLINES LEOMINSTER MA SALT LAKE CITY TO CHICAGO TO ALBANY ALBANY TO CHICAGO TO SALT LAKE CITY TICKET #0161537140106	B5H03615	85.00	(L) Phil Fowler
05-12-00	NORTHWEST AIRLINES LEOMINSTER MA BOSTON TO AMSTERDAM TO BOSTON TICKET #0121537140225	15K11558	1,735.08	(L) TEG
05-15-00	UNITED AIRLINES LEOMINSTER MA BOSTON TO NEW YORK TO LONDON-HEATHROW LONDON-HEATHROW TO AMSTERDAM AMSTERDAM TO LONDON-HEATHROW TICKET #0161537140248	V5J14911	812.08	(L) Mike Faywood

992

ACCOUNT ACTIVITY CONTINUED ON NEXT PAGE

Billing Statement



DINERS CLUB ACCOUNT ACTIVITY | ACCOUNT: 3850 089534 0070
 Name: RICHARD L GOLD
 Statement Date: 06-09-00
 Next Statement Date: 07-07-00

Date	Description	Reference Number	Charges and Other Debits	Payments and Credits
CONTINUED FROM PREVIOUS PAGE				
05-16-00	UNITED AIRLINES LEOMINSTER MA MANCHESTER TO CHICAGO TO SAN FRANCISCO SAN FRANCISCO TO LOS ANGELES TO CHICAGO TICKET #0161537140254	15L15720	\$549.00	(L)
05-16-00	MR D'S RESTAURANT FRANKLIN NH	00010107	43.29	
05-16-00	SHORTYS MEXICAN ROADHO MANCHESTER NH	13804434	42.25	
05-17-00	UNITED AIRLINES LEOMINSTER MA ALBANY TO CHICAGO TO SALT LAKE CITY TICKET #0181000910341	B5P02110	75.00	(L)
05-17-00	AMERICAN AIRLINES LEOMINSTER MA BOSTON TO SYRACUSE TO BOSTON TICKET #0011537140264	15M02763	499.50	(L)
05-18-00	WOBURN SQUARE AUTO WOBURN MA PURCHASE DESC: WOBURN SQUARE WOBURN MA	14208062	11.25	
05-23-00	SHORTYS MEXICAN ROADHO MANCHESTER NH	14904639	65.64	
05-23-00	MR D'S RESTAURANT FRANKLIN NH	00010114	47.75	
05-25-00	LA SAMANNA 971 ST MARTIN GUADELOUPE 31000.00 FRANCS CREDITED AS US \$	14605401		\$4,366.72
05-29-00	EXXON COMPANY, USA WELLESLEY MA EXXON 753 830 515 7	741027	6.32	

993

ACCOUNT ACTIVITY CONTINUED ON NEXT PAGE

Billing Statement



DINERS CLUB ACCOUNT ACTIVITY ACCOUNT: 3850 089534 0070
 Name: RICHARD L GOLD
 Statement Date: 06-09-00
 Next Statement Date: 07-07-00

Date	Description	Reference Number	Charges and Other Debits	Payments and Credits
	CONTINUED FROM PREVIOUS PAGE			
05-30-00	MR D'S RESTAURANT FRANKLIN NH	00010121	\$48.51	
05-30-00	SHORTYS MEXICAN ROADHO MANCHESTER NH	15303827	54.88	
06-03-00	WOBURN SQUARE AUTO WOBURN MA PURCHASE DESC: WOBURN SQUARE WOBURN MA	15717824	17.00	
06-06-00	MR D'S RESTAURANT FRANKLIN NH	00010128	45.77	
06-06-00	SHORTYS MEXICAN ROADHO MANCHESTER NH	18004897	38.18	
06-08-00	THANK YOU FOR YOUR PAYMENT	N4550808		\$2,114.08
06-09-00	LATE FEE ASSESSED ON PAST DUE AMOUNT \$16,778.77		419.47	
	TOTAL FOR CARD: 3850 069534 0070		\$8,884.16	\$6,480.80
05-09-00	PAPA RAZZI WELLESLEY MA	13212423	12.05	
05-10-00	BOSTON SYMPHONY INC BOSTON MA	10131195	1,892.00	
05-11-00	DELTA AIR LINES BOSTON MA TICKET #0060690392132	1325129M	437.00	
05-11-00	ST REGIS NEW YORK NEW YORK NY	40083048	491.38	
05-11-00	ST REGIS NEW YORK NEW YORK NY	40083155	26.32	

4

994

ACCOUNT ACTIVITY CONTINUED ON NEXT PAGE

Billing Statement



DINERS CLUB ACCOUNT ACTIVITY ACCOUNT: 3850 089534 0070
 Name: RICHARD L GOLD
 Statement Date: 06-09-00
 Next Statement Date: 07-07-00

Date	Description	Reference Number	Charges and Other Debits	Payments and Credits
	CONTINUED FROM PREVIOUS PAGE			
05-13-00	BIBA RESTAURANT BOSTON MA	36397722	\$83.35	
05-17-00	PAPA RAZZI WELLESLEY MA	14213494	21.99	
05-19-00	CONTINENTAL AIR/CR MGMT HOUSTON TX BOSTON TO NEW YORK TO BOSTON TICKET #0052126002449	14532615	3.00	
05-21-00	MISTRAL RSTR BOSTON MA	01142079	375.23	
05-21-00	FRIENDLY RESTAURANT #3 WAYLAND MA	14329353	36.47	
05-24-00	WOBURN SQUARE AUTO WOBURN MA PURCHASE DESC: WOBURN SQUARE WOBURN MA	14507513	15.25	
05-25-00	AMARIN RSTR-II WELLESLEY MA	14770227	28.45	
05-26-00	LUMIERE NEWTON MA	02680508	94.09	
05-26-00	WOBURN SQUARE AUTO WOBURN MA PURCHASE DESC: WOBURN SQUARE WOBURN MA	15016350	15.75	
05-31-00	SABLONES VEAL N VINTAG EAST BOSTON MA	15312428	45.32	
06-03-00	BIBA RESTAURANT BOSTON MA	36397706	272.83	
06-07-00	USPS 2445930888 WOBURN MA PURCHASE DESC: USPS 244593088 WOBURN MA	16014551	33.00	

995

ACCOUNT ACTIVITY CONTINUED ON NEXT PAGE

Billing Statement



DINERS CLUB ACCOUNT ACTIVITY | ACCOUNT: 3850 069534 0070
 Name: RICHARD L. GOLD
 Statement Date: 06-09-00
 Next Statement Date: 07-07-00

Date	Description	Reference Number	Charges and Other Debits	Payments and Credits
CONTINUED FROM PREVIOUS PAGE				
06-08-00	AMARIN RSTR-II WELLESLEY MA	16194028	\$34.90	
	TOTAL FOR CARD: 3850 069534 0054		\$3,916.32	
05-24-00	EXXON COMPANY, USA AUGUSTA ME EXXON 759 300 263 2	751007	13.00	
05-24-00	WOBURN SQUARE AUTO WOBURN MA PURCHASE DESC: WOBURN SQUARE WOBURN MA	14507514	25.00	
05-30-00	EXXON COMPANY, USA MANCHESTER NH EXXON 759 872 837 1	830609	20.00	
	TOTAL FOR CARD: 3850 069534 0062		\$58.00	
05-08-00	AT&T WIRELESS-SE WEST PLM QUESTIONS: 800-822-3551	04345899	802.23	
	TOTAL FOR CARD: 3850 069534 0088		\$802.23	
05-09-00	WOBURN SQUARE AUTO WOBURN MA PURCHASE DESC: WOBURN SQUARE WOBURN MA	13107074	18.25	
05-11-00	FEDERAL EXPRESS WOBURN MA STANDARD LTR#819323290301	93232803	12.22	
ACCOUNT ACTIVITY CONTINUED ON NEXT PAGE				

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DINERS CLUB ACCOUNT ACTIVITY ACCOUNT: 3850 069534 0070
 Name: RICHARD L GOLD
 Statement Date: 06-09-00
 Next Statement Date: 07-07-00

Date	Description	Reference Number	Charges and Other Debits	Payments and Credits
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CONTINUED FROM PREVIOUS PAGE

TOTAL FOR CARD: 3850 069534 0096 \$30.47

Previous Balance	- Payments	- Credits	= Past Due Balance
\$23,885.90	\$2,114.08	\$4,386.72	\$16,778.77
+ Late Fees	+ New Charges	+ Other Debits	= Diners Club Balance Due
\$419.47	\$13,371.71	\$0.00	\$31,176.28

5007.83

THE CORPORATE CARD ACCOUNT STATEMENT



Small Business Services

Payable upon Receipt in U.S. Dollars with a check drawn on a bank located in the U.S. or a money order. Please enter Corporate Card Account Number on all checks and correspondence.

YOUR ACCOUNT IS 30 DAYS PAST DUE. PLEASE PAY IMMEDIATELY.

048 2
 Check here if address or telephone numbers have changed. Please note changes on reverse side.

Corporate Account Number
3782-600549-53009

Statement Closing Date
04-28-00

Total Amount Due
\$32,614.56

R LOUIS GOLD
LOCKWOOD PACKAGING
271 SALEM ST UNIT G
WOBURN MA 01801-2004

MAIL PAYMENT TO:
AMERICAN EXPRESS
P.O. BOX 114
NEWARK NJ 07101-0114



0000378260054953009 003261456001005816 28HH

THE CORPORATE CARD ACCOUNT SUMMARY

Detach here and return upper portion with check or money order. Do not staple or fold. Retain this portion for your files.

Corporate Cardmember Name
R LOUIS GOLD

Corporate Account Number
3782-600549-53009

Statement Closing Date
04-28-00

Previous Balance	New Charges	Other Debits	Payments Received	Other Credits	Balance Due
\$47,623.42	\$9,531.01	\$527.15	\$24,197.59	\$869.43	\$32,614.56

Card Number	Cardmember Name	Total Charges	Total Credits
	PREVIOUS BALANCE	\$47,623.42	
3782-600549-53009	R LOUIS GOLD	\$865.54	\$24,974.74
3782-600549-54049	THOMAS R GOLD	\$415.00	\$89.39
3782-600549-53066	PHILIP L MORSE	\$1,162.18	\$1.43
3782-600549-52078	HANS VAN DER SANDE	\$4,424.11	\$1.14
3782-600549-51128	MICHAEL N RAYMOND	\$3,391.93	\$.32
	TOTAL CHARGES AND CREDITS	\$10,058.16	\$25,067.02
	BALANCE DUE	\$32,614.56	

\$22k already pd

998

Page 1 of 17

Payments or credits received after closing date above will appear on next month's statement.

IF YOU HAVE ANY QUESTIONS ABOUT YOUR ACCOUNT, CALL 1-800-492-3344 (24 HOURS/7 DAYS) OR WRITE US AT P.O. BOX 297885, FT. LAUDERDALE, FL 33329-7885. PLEASE HAVE YOUR ACCOUNT NUMBER READY.

8PEB02034
1430
004 02
(12345)

Corporate Cardholder Name
 LOUIS GOLD

Corporate Account Number
 3782-600549-53009

Closing Date Page 3 of 17
 04-28-00

Small Business Services



Small Business Services

54

Reference Number	Item Number	Description of Monthly Activity	Charges	Credits
		CARD NUMBER 3782-600549-53066		
501105		2% CREDIT FOR \$21.30 04/13 MOBIL CHARGE IT PAYS TO BUY GASOLINE AT MOBIL		.43
501115		2% CREDIT FOR \$23.10 04/23 MOBIL CHARGE IT PAYS TO BUY GASOLINE AT MOBIL		.46
501118		2% CREDIT FOR \$27.20 04/26 MOBIL CHARGE IT PAYS TO BUY GASOLINE AT MOBIL		.54
501090	19	EXXON COMPANY USA NEW LONDON NH EXXON PAY AT THE PUMP 03/29/00	27.00	All ↓
502090	20	MGE'S DELI & BAR BROSSARD PQ 914538147 FOOD BEV / NOUR BOISSON 03/29/00 55.00 CANADIAN DOLLARS CONVERTED TO	38.55	
502091	21	COMFORT INN BROSSARDBROSSARD PQ 003065 03/30/00 85.12 CANADIAN DOLLARS CONVERTED TO	59.73	
497092	22	HOTEL DOUGLAS RESTAU NAPIERVILLE PQ 977116 MERCHANDISE/MARCHAND 03/31/00 12.08 CANADIAN DOLLARS CONVERTED TO	8.46	
501092	23	SUNOCO 0267650000CHAMPLAIN NY SUNOCO 0019314 009108779 03/30/00	26.75	
502092	24	BARBIE'S BROSSARD PQ 033029101 MERCHANDISE/MARCHAND 03/30/00 13.55 CANADIAN DOLLARS CONVERTED TO	9.51	
501095	25	EXXON COMPANY USA MERRIMACK NH EXXON PAY AT THE PUMP 04/02/00	27.00	
501099	26	KERN VALLEY SHELL LAKE ISABELLA CA 022380796 SHELL OIL 050441130015 04/07/00	23.01	
501099	27	ELK GROVE SHELL ELK GROVE CA 109078236 SHELL OIL 020424240412 04/07/00	24.00	
501099	28	HOLIDAY INN EXPRESS DAVIS CA 148010019 FOOD/BEVERAGE 04/07/00	105.45	
501102	29	WATKINS SVC/STAT MINBAKERSFIELD CA 040762986 MISCELLANEOUS FOOD STOR 04/10/00	10.00	
501102	30	PEACOCK INN KERNVILLE CA 026010028 FOOD & BEV 04/08/00	40.65	
501102	31	R-HAVEN BODFISH CA 23074204 FOOD/BEVERAGE 04/09/00	25.00	
501105	32	BUDGET RENT A CAR SAN FRANCISCO CA 8122113 BUOGET RENT A CAR 04/13/00	325.14	
501105	33	MANCHESTER AIRPORT MANCHESTER NH 032219773 PARKING FEES 04/13/00	42.00	
501105	34	PETITE SUITES HOTEL SANTA ANA CA 872977335 LODGING 04/14/00	258.33	
501105	35	STEVEN WORTHEN BEDFORD NH MOBIL OIL GAS OR OTHER 5065018 04/13/00	21.30	
501107	36	CITGO3240 CIRCLE CITPEPPERELL MA CITGO GAS/MSC3315041623240017 04/14/00	15.00	
501111	37	GIBBS OIL 1973 TEWKSBURY MA 01791976 GAS/MISC 04/19/00	25.00	
501115	38	RTE 44 MOBIL PLYMOUTH MA MOBIL OIL GAS OR OTHER L295905 04/23/00	23.10	
501118	39	HENRY S AUTOMO LAWRENCE MA MOBIL OIL GAS OR OTHER TT74988 04/26/00	27.20	
		TOTAL FOR PHILIP L MORSE	\$1,162.18	\$1.43
		CARD NUMBER 3782-600549-52076		
501104		2% CREDIT FOR \$7.41 04/12 MOBIL CHARGE IT PAYS TO BUY GASOLINE AT MOBIL		.15
501105		2% CREDIT FOR \$16.35 04/13 MOBIL CHARGE IT PAYS TO BUY GASOLINE AT MOBIL		.33
501110		2% CREDIT FOR \$14.08 04/18 MOBIL CHARGE IT PAYS TO BUY GASOLINE AT MOBIL		.28
501113		2% CREDIT FOR \$19.02 04/21 MOBIL CHARGE IT PAYS TO BUY GASOLINE AT MOBIL		.38
497091	40	HOTEL DOUGLAS RESTAU NAPIERVILLE PQ 977116 MERCHANDISE/MARCHAND 03/29/00 29.00 CANADIAN DOLLARS CONVERTED TO	20.35	999
501091	41	MANCHESTER AIRPORT MANCHESTER NH		

Corporate Cardmember Name
R. LOUIS GOLD

Corporate Account Number
3782-600549-53009

Closing Date
04-28-00

Page 4 of 17
BPE02004
1438
Small Business
Services

Reference Number	Item Number	Description of Monthly Activity	Charges	Credits
497092	43	HOTEL DOUGLAS RESTAU NAPIERVILLE PO 977116 MERCHANDISE/MARCHAND 03/31/00 43.00 CANADIAN DOLLARS CONVERTED TO	30.17	
501104	44	I EAST 89 RR 107 S ROYALTON VT TEXACO 11688220020104201028214 04/12/00	19.21	
501104	45	ALBURG SHT STP ALBURG VT MOBIL JIL GAS OR OTHER VW15871 04/12/00	7.41	
497105	48	HOTEL DOUGLAS RESTAU NAPIERVILLE PO 977116 MERCHANDISE/MARCHAND 04/13/00 19.45 CANADIAN DOLLARS CONVERTED TO	13.49	
501103	47	EXIT 16 MOBIL ENFIELD NH MOBIL OIL GAS OR OTHER UV12702 04/13/00	16.35	
502105	48	HOTEL LE CHATEAUNEUFCHOMEDEY OC 102237016 04/13/00 112.57 CANADIAN DOLLARS CONVERTED TO	78.10	
497106	49	REST CHEZ PAUL CHUNG PAPINEAUVILLE PO 769794 CAR RENT/LOC AUTO 04/13/00 19.00 CANADIAN DOLLARS CONVERTED TO	13.18	
501109	50	CITGO3577 TOWN MARKEWILMINGTON MA CITGO GAS/MSC1412041823577105 04/17/00	13.15	
501110	51	ALBURG SHT STP ALBURG VT MOBIL OIL GAS OR OTHER VW19052 04/18/00	14.08	
497111	52	HOTEL DOUGLAS RESTAU NAPIERVILLE PO 977116 MERCHANDISE/MARCHAND 04/19/00 17.96 CANADIAN DOLLARS CONVERTED TO	12.48	
497111	53	GIO S PASTA GRILL MASCOUCHE PO 088229 CAR RENT/LOC AUTO 04/19/00 24.00 CANADIAN DOLLARS CONVERTED TO	16.64	
501111	54	ARATA EXPOSITIONS GAITHERSBURG MD 439875927 MAIL/PHONE ORDER 03/28/00	3,895.00	??
501111	55	CITGO4984 ORINS MUFFW LEBANON NH CITGO GAS/MSC1116042024984232 04/19/00	13.12	
502111	56	HOTEL LE CHATEAUNEUFCHOMEDEY OC 102237018 04/19/00 139.47 CANADIAN DOLLARS CONVERTED TO	96.71	
501113	57	RONALD MICELI WYOMING RI MOBIL OIL GAS OR OTHER U896566 04/21/00	19.02	
501115	58	EXXON COMPANY USA WYOMING RI EXXON FUEL/MISC 7599226524 04/23/00	19.07	
501116	59	CENTRAL AUTOMOTIVE weburn MA 115142518 AUTO REPAIR 04/24/00	19.90	
		TOTAL FOR HANS VAN DER SANDE 2	754,424.11	\$1.14
		<i>Over by</i> \$24.71	4329.40	
		CARD NUMBER 3782-600549-51128		
501103		2% CREDIT FOR \$16.00 04/11 MOBIL CHARGE IT PAYS TO BUY GASOLINE AT MOBIL		.32
502091	80	COMFORT INN BROSSARDBROSSARD PO 000083 03/30/00 270.26 CANADIAN DOLLARS CONVERTED TO	1000 189.64	
497093	61	HILTON HOTELS MNTR/AORVAL PO 009310260 LODGING 04/01/00 287.63 CANADIAN DOLLARS CONVERTED TO	201.83	
502094	62	AIR ALMA INC I ALMA OC 100885698 03/31/00 35.00 CANADIAN DOLLARS CONVERTED TO	24.65	
502094	63	AIR ALMA INC I ALMA OC 100885698 03/31/00		

Corporate Cardmember Name
R LOUIS GOLD

Corporate Account Number
3782-600548-53009

Closing Date
04-28-00

Page 5 of 17

BPEB02034
1459



Small Business
Services

34

Reference Number	Item Number	Description of Monthly Activity	Charges	Credits
497095	65	STA. SERV. V. LALANC ALMA PO 554826 CAR RENT/LOC AUTO 04/03/00	19.40	
497097	66	27.56 CANADIAN DOLLARS CONVERTED TO HOTEL MOTEL UNIVERSE ALMA PO	63.75	
497097	67	757480 MERCHANDISE/MARCHAND 04/05/00 90.87 CANADIAN DOLLARS CONVERTED TO MOTEL CHUTE DES PERE MISTASSINI PO	182.14	
497098	68	041578 CAR RENT/LOC AUTO 04/03/00 258.86 CANADIAN DOLLARS CONVERTED TO PETROCAN 8250 TASCHEREA BROSSARD PO	19.10	
502098	69	PG3724417 PETRO PROD/PROD-PETROL 04/06/00 27.22 CANADIAN DOLLARS CONVERTED TO LOCATION TALBOT ALMA PO	260.20	
502098	70	000002 04/04/00 370.91 CANADIAN DOLLARS CONVERTED TO AIR ALMA INC. III ALMA QC	150.38	
501099	71	100896837 04/06/00 271.38 CANADIAN DOLLARS CONVERTED TO EXXON COMPANY USA ENFIELD NH	10.00	
501099	72	EXXON FUEL/MISC 7593006765 04/07/00 RACINES MOBIL ROUSES P NY	7.00	
501101	73	MOBIL OIL GAS OR OTHER TNF7397 04/07/00 CITGO1831 ADVANCED ALOWELL MA	23.00	
502101	74	CITGO GAS/MSC5101041021831081 04/09/00 COMFORT INN BROSSAROBROSSARD PO	195.58	
501103	75	000011 04/07/00 279.23 CANADIAN DOLLARS CONVERTED TO RACINES MOBIL ROUSES P NY	16.00	
501103	76	MOBIL OIL GAS OR OTHER TNF7466 04/11/00 GETTY LOWELL MA	16.00	
501105	77	Getty Pat GAS/MISC 000102010012 04/11/00 EXXON COMPANY USA ENFIELD NH	10.00	
502105	78	EXXON FUEL/MISC 7593006765 04/13/00 COMFORT INN BROSSAROBROSSARD PO	131.20	
501106	79	000025 04/13/00 189.11 CANADIAN DOLLARS CONVERTED TO ENTERPRISE RENTACAR LOWELL MA	135.73	
501107	80	DS48226 ENTERPRISE RENTACAR 04/13/00 262 MAWTUCKET ST LOWELL MA	18.00	
501108	81	TEXACO 11607220236107203016426 04/14/00 FLIGHT LINE SALEM NH	43.00	
501111	82	CO1795128 7399/10 LIMO 04/15/00 AOL SERVICE 800-679-9444 VA	539.75	
501112	83	01a9390a1 ONLINE 04/20/00 FLIGHT LINE SALEM NH	43.00	
501113	84	001745635 7399/10 LIMO 04/20/00 56 PARSONS ST PRESQUE ISLE ME	9.00	
501113	85	TEXACO 11622545206113207023970 04/21/00 BUDGET RENT A CAR PRESQUE ISLE ME	323.32	
502115	86	092724507 BUDGET RENT-A-CAR 04/21/00 VICTORIA MOTEL CO LTPERTH ANDOVER NB	41.58	
502115	87	100836122 04/20/00 80.00 CANADIAN DOLLARS CONVERTED TO VICTORIA MOTEL CO LTPERTH ANDOVER NB	210.51	
502115	88	100836122 04/21/00 303.77 CANADIAN DOLLARS CONVERTED TO VICTORIA MOTEL CO LTPERTH ANDOVER NB	48.51	
495118	89	100836122 04/19/00 70.00 CANADIAN DOLLARS CONVERTED TO AVIS RENT-A-CAR SALT LAKE CITY UT	88.51	
501118	90	R/A# 209257241 AVIS RENT-A-CAR 04/26/00 LEMAR LIMBUSINE SVCN BILLERICA MA	78.25	
501118	91	0000-0427 TRANSPORTATION SERVICE 04/26/00 HOLIDAY INN SALT LAKE CITY UT	64.35	
501118	92	04260000 LODGING 04/26/00 HOLIDAY INN SALT LAKE CITY UT	2.95	
501119	93	04260000 LODGING 04/26/00 1520 GRANDVIEW DR IDAHO FALLS ID	11.50	
		TEXACO 64803800033119387055500 04/28/00		

TOTAL FOR MICHAEL N RAYMOND

\$3,391.33

\$.32

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ITEM 1
 OLIVER'S RSTR & BAKETILTUN NH \$52.24

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53009	03/18/00	88752910	05
Service Establishment and Location OLIVER'S RSTR & BAKETILTUN NH			
Name of Charge			
FOOD-BEV	\$45.74		
WAITER	\$6.50		
R ROC NUMBER 000000000 #624			
S/E	2281021881		
TOTAL CHARGE AMOUNT			\$52.24

ITEM 2
 CENTRAL AUTOMOTIVE WOBURN MA \$19.90

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53009	03/30/00	090115117	00
Service Establishment and Location CENTRAL AUTOMOTIVE WOBURN MA			
Name of Charge			
AUTO REPAIR			
R ROC NUMBER 0000853009 #621			
S/E	2203006739		
TOTAL CHARGE AMOUNT			\$19.90

ITEM 3
 WOBURN SQUARE AUTO WOBURN MA \$14.75

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53009	04/05/00	88733910	70
Service Establishment and Location WOBURN SQUARE AUTO WOBURN MA			
Name of Charge			
R ROC NUMBER 000000000 #621			
S/E	2203025903		
TOTAL CHARGE AMOUNT			\$14.75

ITEM 4
 OLIVER'S RSTR & BAKETILTUN NH \$51.50

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53009	04/11/00	88752914	02
Service Establishment and Location OLIVER'S RSTR & BAKETILTUN NH			
Name of Charge			
FOOD-BEV	\$46.00		
WAITER	\$5.50		
R ROC NUMBER 000000000 #624			
S/E	2281021881		
TOTAL CHARGE AMOUNT			\$51.50

ITEM 5
 USPS 244530888 WOBURN MA \$17.00

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-54049	03/29/00	009058215	12
Service Establishment and Location USPS 244530888 WOBURN MA			
Name of Charge			
T POSTAL SERVICES #632			
S/E	2204709853		
TOTAL CHARGE AMOUNT			\$17.00

ITEM 6
 WOBURN SQUARE AUTO WOBURN MA \$22.65

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-54049	03/30/00	85233929	22
Service Establishment and Location WOBURN SQUARE AUTO WOBURN MA			
Name of Charge			
T ROC NUMBER 000000000 #621			
S/E	2203025903		
TOTAL CHARGE AMOUNT			\$22.65

ITEM 7
 EXXON COMPANY USA MANCHESTER NH \$16.50

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-54049	04/03/00	EXXON	01
Service Establishment and Location EXXON COMPANY USA MANCHESTER NH			
Name of Charge			
T FUEL/MISC 7528728371 #621			
ROC NUMBER 070507			

ITEM 8
 WAYLAND AUTOMOTIVE WAYLAND MA \$175.00

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-54049	04/08/00	61594501	21
Service Establishment and Location WAYLAND AUTOMOTIVE WAYLAND MA			
Name of Charge			
T ROC NUMBER 000000000 #621			
1002			

Corporate Cardholder Name
R LOUIS GOLD

Corporate Account Number
3782-800549-53009

Closing Date page 7 of 17
04-28-00

Small Business Services

ITEM 9
SUNOCO 0281447705WYLAND MA \$25.60

Cardholder Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-54049	04/08/00	SUNOCO	09
Service Establishment and Location SUNOCO 0281447705WYLAND MA			
Name of Charge 0010538 010015844 ROC NUMBER FUEL/MISC			
S/E # 1338400422			
TOTAL CHARGE AMOUNT			\$25.60

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ITEM 10
ST JAMES LUGGAGE BURLINGTON MA \$29.40CR

Cardholder Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-54049	04/11/00	091418050	
Service Establishment and Location ST JAMES LUGGAGE BURLINGTON MA			
Name of Charge LEATHER GOODS/MISC			
S/E # 2204521348			
TOTAL CHARGE AMOUNT			\$29.40CR

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ITEM 11
USPS 2445920888 WILMINGTON MA \$5.60

Cardholder Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-54049	04/13/00	010578290	80
Service Establishment and Location USPS 2445920888 WILMINGTON MA			
Name of Charge POSTAL SERVICES			
S/E # 220409853			
TOTAL CHARGE AMOUNT			\$5.60

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ITEM 12
NEWTON AUTO SVC NEWTON MA \$24.15

Cardholder Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-54049	04/12/00	05850251	87
Service Establishment and Location NEWTON AUTO SVC NEWTON MA			
Name of Charge GAS/MISC 010519850251			
ROC NUMBER 878127			
S/E # 2208401927			
TOTAL CHARGE AMOUNT			\$24.15

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ITEM 13
PREFERRED BUYERS 800-597-1001 MN \$59.99CR

Cardholder Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-54049	04/14/00	41820222	
Service Establishment and Location PREFERRED BUYERS 800-597-1001 MN			
Name of Charge MEMBERSHIP			
ROC NUMBER 0089845282			
S/E # 3228112704			
TOTAL CHARGE AMOUNT			\$59.99CR

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ITEM 14
WELLSLEY GETTY WELLESLEY MA \$48.10

Cardholder Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-54049	04/18/00	Getty Pet	88
Service Establishment and Location WELLSLEY GETTY WELLESLEY MA			
Name of Charge GAS/MISC 000110010048			
S/E # 2208404814			
TOTAL CHARGE AMOUNT			\$48.10

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ITEM 15
CELLULAR ONE 800-CELLONE MA \$38.09

Cardholder Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-54049	04/21/00	103218260	70
Service Establishment and Location CELLULAR ONE 800-CELLONE MA			
Name of Charge CELLONE MTR			
S/E # 1003			
TOTAL CHARGE AMOUNT			\$38.09

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ITEM 16
EXXON COMPANY USA MANCHESTER NH \$13.88

Cardholder Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-54049	04/24/00	EXXON	89
Service Establishment and Location EXXON COMPANY USA MANCHESTER NH			
Name of Charge FUEL/MISC 7588720371			
S/E # 1003			
TOTAL CHARGE AMOUNT			\$13.88

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Corporate Cardmember Name
R LOUIS GOLD

Corporate Account Number
3782-800549-53009

Closing Date Page 8 of 17
04-28-00

BPED02034
1442
Small Business
Services

ITEM 17
CITGO1831 ROBERT MCSMURRIN MA 32.45

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-54049	04/15/00	CITGO	89
Service Establishment and Location CITGO1831 ROBERT MCSMURRIN MA			
Address of Charge GAS/MSC#02042621831123 ROC NUMBER 1840020426			
S/E # 1358400430			
TOTAL CHARGE AMOUNT			\$24.45

T #621

ITEM 18
USPS 2445930888 WOBURN MA 5.00

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-54049	04/27/00	011985858	07
Service Establishment and Location USPS 2445930888 WOBURN MA			
Address of Charge POSTAL SERVICES			
S/E # 2204708853			
TOTAL CHARGE AMOUNT			\$5.00

T #632

ITEM 19
EXXON COMPANY USA NEW LONDON NH 27.00

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-53088	03/19/00	EXXON	82
Service Establishment and Location EXXON COMPANY USA NEW LONDON NH			
Address of Charge PAY AT THE PUMP			
ROC NUMBER 930608			
S/E # 1428402713			
TOTAL CHARGE AMOUNT			\$27.00

R #621

ITEM 20
MOE'S DELI & BAR BROSSARD PQ 38.55

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-53088	03/28/00	9:4538147	24
Service Establishment and Location MOE'S DELI & BAR BROSSARD PQ			
Address of Charge FOOD BEV / NEAR 801			
S/E # 931150885			
TOTAL CHARGE AMOUNT			\$55.00

R #624

ITEM 21
COMFORT INN BROSSARD/BROSSARD PQ 59.73

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-53088	03/30/00	000065	00
Service Establishment and Location COMFORT INN BROSSARD/BROSSARD PQ			
Address of Charge ROC NUMBER 00252873			
S/E # 9310120275			
TOTAL CHARGE AMOUNT			\$85.12

R #620

ITEM 22
HOTEL DOUGLAS RESTAU NAPIERVILLE PQ 58.46

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-53009	03/31/00	971118	20
Service Establishment and Location HOTEL DOUGLAS RESTAU NAPIERVILLE PQ			
Address of Charge MERCHANDISE/MARCHAN ROC NUMBER 971118			
S/E # 8310118574			
TOTAL CHARGE AMOUNT			\$12.06

R #620

ITEM 23
SUNOCO 0267850000HAMPLAIN NY 26.75

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-53066	03/30/00	SUNOCO	52
Service Establishment and Location SUNOCO 0267850000HAMPLAIN NY			
Address of Charge ROC NUMBER 0018314 008108779 ROC NUMBER FUEL/MISC			
S/E #			
TOTAL CHARGE AMOUNT			\$26.75

R #621

ITEM 24
BARBIE'S BROSSARD PQ 9.51

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-53066	03/20/00	933029101	18
Service Establishment and Location BARBIE'S BROSSARD PQ			
Address of Charge MERCHANDISE/MARCHAN 0281M2189024800			
S/E #			
TOTAL CHARGE AMOUNT			\$9.51

R #620

1004

ITEM 25
 EXXON COMPANY USA MERRIMACK NH \$27.00

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-600549-53008	04/12/00	EXXON	JS
Service Establishment and Location			
EXXON COMPANY USA MERRIMACK NH			
Amount of Charge			
PAY AT THE PUMP			
R			
ROC NUMBER 347617			
S/E # 1428402713			
TOTAL CHARGE AMOUNT			\$27.00

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ITEM 26
 KERN VALLEY SHELL LAKE ISABELLA CA \$23.01

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-600549-53008	04/07/00	032500798	88
Service Establishment and Location			
KERN VALLEY SHELL LAKE ISABELLA CA			
Amount of Charge			
SHELL OIL 050441130015			
R			
ROC NUMBER GAS/MISC			
S/E # 1428434148			
TOTAL CHARGE AMOUNT			\$23.01

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ITEM 27
 ELK GROVE SHELL ELK GROVE CA \$24.00

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-600549-53008	04/17/00	109078238	52
Service Establishment and Location			
ELK GROVE SHELL ELK GROVE CA			
Amount of Charge			
SHELL OIL 020424240412			
R			
ROC NUMBER GAS/MISC			
S/E # 1428434148			
TOTAL CHARGE AMOUNT			\$24.00

Handwritten: #1621

ITEM 28
 HOLIDAY INN EXPRESS DAVIS CA \$105.45

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-600549-53008	04/07/00	148010018	70
Service Establishment and Location			
HOLIDAY INN EXPRESS DAVIS CA			
Amount of Charge			
DEPARTURE DATE # OF NIGHTS 00/00/00 00			
ROC NUMBER 000000			
R			
S/E # 3040181021			
TOTAL CHARGE AMOUNT			\$105.45

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ITEM 29
 WATKINS SVC/STAT MINIBAKERSFIELD CA \$10.00

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-600549-53008	04/10/00	040782888	40
Service Establishment and Location			
WATKINS SVC/STAT MINIBAKERSFIELD CA			
Amount of Charge			
MISCELLANEOUS FOOD STOR			
R			
S/E # 5048408967			
TOTAL CHARGE AMOUNT			\$10.00

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ITEM 30
 PEACOCK INN KERNVILLE CA \$40.65

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-600549-53008	04/08/00	026010028	00
Service Establishment and Location			
PEACOCK INN KERNVILLE CA			
Amount of Charge			
FOOD \$24.65			
TIP \$6.00			
R			
S/E # 504180341			
TOTAL CHARGE AMOUNT			\$40.65

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ITEM 31
 R-HAVEN BOOPISH CA \$25.00

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-600549-53008	04/09/00	23074204	15
Service Establishment and Location			
R-HAVEN BOOPISH CA			
Amount of Charge			
FOOD-BEV \$20.65			
WAITER \$4.35			
R			
ROC NUMBER 000000000			
S/E # 1005			
TOTAL CHARGE AMOUNT			\$25.00

Handwritten: #1624

ITEM 32
 BUDGET RENT A CAR SAN FRANCISCO CA \$325.14

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-600549-53008	04/19/00	9122113	38
Service Establishment and Location			
BUDGET RENT A CAR SAN FRANCISCO CA			
Amount of Charge			
LOCATION DATE/TIME			
RENTAL SAN FRANCISCO CA 04/08/00 9122113			
RETURN LOS ANGELES CA 04/13/00			
R			
S/E # 1005			
TOTAL CHARGE AMOUNT			\$325.14

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Corporate Cardholder Name
R. LOUIS GOLD

Corporate Account Number
1782-800549-53009

Closing Date 10 of 17
04-28-00

SPED02034
1494
Small Business
Services

43
54

ITEM 33
MANCHESTER AIRPORT MANCHESTER NH \$42.00

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-800549-53009	04/13/00	032218773	08
Service Establishment and Location MANCHESTER AIRPORT MANCHESTER NH			
Name of Chargee PARKING FEES			
S/E # 2286500210			
TOTAL CHARGE AMOUNT			\$42.00

H621

ITEM 34
PETITE SUITES HOTEL SANTA ANA CA \$256.33

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-800549-53008	04/14/00	872977335	92
Service Establishment and Location PETITE SUITES HOTEL SANTA ANA CA			
Name of Chargee DEPARTURE DATE # OF NIGHTS 04/13/00 03 ROC NUMBER 0000007335			
S/E # 5040115481			
TOTAL CHARGE AMOUNT			\$256.33

H620

ITEM 35
STEVEN WORTHEN BEDFORD NH \$21.30

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-800549-53008	04/13/00	MOBIL OIL	48
Service Establishment and Location STEVEN WORTHEN BEDFORD NH			
Name of Chargee GAS OR OTHER 5088018 ROC NUMBER 5088018			
S/E # 3248401291			
TOTAL CHARGE AMOUNT			\$21.30

H621

ITEM 36
CITGO3240 CIRCLE CITPEPPERELL MA \$15.00

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-800549-53008	04/14/00	CITGO	32
Service Establishment and Location CITGO3240 CIRCLE CITPEPPERELL MA			
Name of Chargee GAS/MISC1315041823240017 ROC NUMBER 1330150418			
S/E # 1358403236			
TOTAL CHARGE AMOUNT			\$15.00

H621

ITEM 37
01895 OIL 1873 TEMPSBURY MA \$25.00

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-800549-53008	04/19/00	01791978	67
Service Establishment and Location 01895 OIL 1873 TEMPSBURY MA			
Name of Chargee GAS/MISC ROC NUMBER 878822			
S/E # 2286401927			
TOTAL CHARGE AMOUNT			\$25.00

H621

ITEM 38
RTE 44 MOBIL PLYMOUTH MA \$23.10

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-800549-53008	04/23/00	MOBIL OIL	61
Service Establishment and Location RTE 44 MOBIL PLYMOUTH MA			
Name of Chargee GAS OR OTHER L295905 ROC NUMBER L295905			
S/E # 3248401291			
TOTAL CHARGE AMOUNT			\$23.10

H621

ITEM 39
HENRY S AUTOMOBILE LAWRENCE MA \$27.20

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-800549-53008	04/18/00	MOBIL OIL	61
Service Establishment and Location HENRY S AUTOMOBILE LAWRENCE MA			
Name of Chargee GAS OR OTHER 1774888 ROC NUMBER 1774888			
S/E # 2286401927			
TOTAL CHARGE AMOUNT			\$27.20

H621

ITEM 40
HOTEL DOUGLAS RESTAURANT NAPIERVILLE PD \$20.35

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-800549-53076	03/29/00	977118	28
Service Establishment and Location HOTEL DOUGLAS RESTAURANT NAPIERVILLE PD			
Name of Chargee MERCHANDISE/MARKET ROC NUMBER 977118			
S/E # 2286401927			
TOTAL CHARGE AMOUNT			\$20.35

H624

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ITEM 41
 MANCHESTER AIRPORT MANCHESTER NH \$12.00

Cardholder Account No. 3782-800549-52076	Date of Charge 03/21/00	Reference Code 081895201	Approval Code 71
Service Establishment and Location MANCHESTER AIRPORT MANCHESTER NH			
Name of Charge PARKING FEES			
S/E # 228850210			
TOTAL CHARGE AMOUNT			\$12.00

#621

ITEM 42
 HOTEL LE CHATEAUNEUFCHOMEDY QC \$84.71

Cardholder Account No. 3782-800549-52076	Date of Charge 03/30/00	Reference Code 100237018	Approval Code 2
Service Establishment and Location HOTEL LE CHATEAUNEUFCHOMEDY QC			
Name of Charge			
S/E # 9310116588			
TOTAL CHARGE AMOUNT			134.97

#620

ITEM 43
 HOTEL DOUGLAS RESTAU NAPIERVILLE PO \$30.17

Cardholder Account No. 3782-800549-52076	Date of Charge 03/21/00	Reference Code 277118	Approval Code 25
Service Establishment and Location HOTEL DOUGLAS RESTAU NAPIERVILLE PO			
Name of Charge MERCHANDISE/MARCHAN ROC NUMBER 877116			
S/E # 9310119574			
TOTAL CHARGE AMOUNT			43.00

#624

ITEM 44
 1 EAST 89 RR 107 S ROYALTON VT \$19.21

Cardholder Account No. 3782-800549-52076	Date of Charge 04/12/00	Reference Code TEXACO	Approval Code 78
Service Establishment and Location 1 EAST 89 RR 107 S ROYALTON VT			
Name of Charge 11655220020104201028214 ROC NUMBER 0204048131			
S/E # 1428401382			
TOTAL CHARGE AMOUNT			\$19.21

#621

ITEM 45
 ALBURGO SMT STP ALBURGO VT \$7.41

Cardholder Account No. 3782-800549-52076	Date of Charge 04/12/00	Reference Code MOBIL OIL	Approval Code 75
Service Establishment and Location ALBURGO SMT STP ALBURGO VT			
Name of Charge GAS OR OTHER VV15871 ROC NUMBER VV15871			
S/E # 3248401281			
TOTAL CHARGE AMOUNT			\$7.41

#621

ITEM 46
 HOTEL DOUGLAS RESTAU NAPIERVILLE PO \$13.49

Cardholder Account No. 3782-800549-52076	Date of Charge 04/13/00	Reference Code 977118	Approval Code 21
Service Establishment and Location HOTEL DOUGLAS RESTAU NAPIERVILLE PO			
Name of Charge MERCHANDISE/MARCHAN ROC NUMBER 977118			
S/E # 9310119574			
TOTAL CHARGE AMOUNT			19.45

#624

ITEM 47
 EXIT 18 MOBIL ENFIELD NH \$18.35

Cardholder Account No. 3782-800549-52076	Date of Charge 04/13/00	Reference Code MOBIL OIL	Approval Code 47
Service Establishment and Location EXIT 18 MOBIL ENFIELD NH			
Name of Charge GAS OR OTHER VV12702 ROC NUMBER VV12702			
S/E # 11035			

#621
1007

ITEM 48
 HOTEL LE CHATEAUNEUFCHOMEDY QC \$78.10

Cardholder Account No. 3782-800549-52076	Date of Charge 04/13/00	Reference Code 100237018	Approval Code 2
Service Establishment and Location HOTEL LE CHATEAUNEUFCHOMEDY QC			
Name of Charge			
S/E # 78.10			

#620

Corporate Cardmember Name
R LOUIS GOLD

Corporate Account Number
3782-600549-53009

Closing Date Page 12 of 17
04-28-00

BPED02034
1448

Small Business
Services

ITEM 49 \$13.18
REST CHEZ PAUL CHUNG PAPINEAUVILLE PQ

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-52076	04/13/00	789794	21

Service Establishment and Location
REST CHEZ PAUL CHUNG PAPINEAUVILLE PQ

Nature of Charge
CAR RENT/LOC AUTO
ROC NUMBER 709784

N #621

S/E # 9311099031

TOTAL CHARGE AMOUNT \$19.00

ITEM 50 \$13.16
CITIG03577 TOWN MARKET WILMINGTON MA

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-52078	04/17/00	CITGO	17

Service Establishment and Location
CITIG03577 TOWN MARKET WILMINGTON MA

Nature of Charge
GAS/MSC 1# 12041823577105
ROC NUMBER 1140120418

N #621

S/E # 1358403238

TOTAL CHARGE AMOUNT \$13.15

ITEM 51 \$14.08
ALBURG SHI STP ALBURG VT

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-52076	04/18/00	MOBIL OIL	87

Service Establishment and Location
ALBURG SHI STP ALBURG VT

Nature of Charge
GAS OR OTHER V#19052
ROC NUMBER YW18052

N #621

S/E # 3246401291

TOTAL CHARGE AMOUNT \$14.08

ITEM 52 \$12.45
HOTEL DOUGLAS RESTAU NAPIERVILLE PQ

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-52078	04/19/00	977116	21

Service Establishment and Location
HOTEL DOUGLAS RESTAU NAPIERVILLE PQ

Nature of Charge
MERCHANDISE/MARKET
ROC NUMBER 977116

N #620

S/E # 9210119574

TOTAL CHARGE AMOUNT 17.96

ITEM 53 \$18.84
GIO S PASTA GRILL WASCOCHE PQ

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-52078	04/19/00	088229	21

Service Establishment and Location
GIO S PASTA GRILL WASCOCHE PQ

Nature of Charge
CAR RENT/LOC AUTO
ROC NUMBER 088229

N #621

S/E # 9311294331

TOTAL CHARGE AMOUNT 24.00

ITEM 54 \$3,895.00
ARATA EXPOSITIONS GAITHERSBURG MD

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-52078	03/28/00	439575827	77

Service Establishment and Location
ARATA EXPOSITIONS GAITHERSBURG MD

Nature of Charge
MAIL/PHONE ORDER

N #620

S/E # 2182808501

TOTAL CHARGE AMOUNT \$3,895.00

ITEM 55 \$13.12
CITIG04984 ORINS MUFFIN LEBANON NH

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-52076	04/19/00	CITGO	25

Service Establishment and Location
CITIG04984 ORINS MUFFIN LEBANON NH

Nature of Charge
GAS/MSC 1# 11042024984236
ROC NUMBER 111018042E

N #621

S/E # 1008

TOTAL CHARGE AMOUNT \$13.12

ITEM 56 \$36.71
HOTEL LE CHATEAUNEUF/COMEDY QC

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-52078	04/18/00	100237018	2

Service Establishment and Location
HOTEL LE CHATEAUNEUF/COMEDY QC

Nature of Charge

N #620

S/E # 9671

TOTAL CHARGE AMOUNT \$36.71

ITEM 57
 RONALD MICELLI WYOMING RI \$19.02

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-600549-52078	04/21/00	WYOMING OIL	18
Service Establishment and Location			
RONALD MICELLI WYOMING RI			
Nature of Charge			
GAS OR OTHER U996556 ROC NUMBER U996556			
S/E # 3248401291			
TOTAL CHARGE AMOUNT			\$19.02

N #621

ITEM 58
 EXXON COMPANY USA WYOMING RI \$19.07

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-600549-52078	04/23/00	EXXON	18
Service Establishment and Location			
EXXON COMPANY USA WYOMING RI			
Nature of Charge			
FUEL/MISC 7599228524			
ROC NUMBER 870610			
S/E # 1429402713			
TOTAL CHARGE AMOUNT			\$19.07

N #621

ITEM 59
 CENTRAL AUTOMOTIVE WEDUFT MA \$19.90

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-600549-52078	04/14/00	115142518	38
Service Establishment and Location			
CENTRAL AUTOMOTIVE WEDUFT MA			
Nature of Charge			
AUTO REPAIR			
ROC NUMBER 0000852078			
S/E # 2203063739			
TOTAL CHARGE AMOUNT			\$19.90

N #621

ITEM 60
 COMFORT INN BROSSARD/BROSSARD PQ \$189.84

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-600549-51128	03/30/00	000083	00
Service Establishment and Location			
COMFORT INN BROSSARD/BROSSARD PQ			
Nature of Charge			
ROC NUMBER 00252073			
S/E # 9310120275			
TOTAL CHARGE AMOUNT			270.26

M #620

ITEM 61
 HILTON HOTELS MNTR/ADORYAL PQ \$201.83

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-600549-51128	04/11/00	008310260	25
Service Establishment and Location			
HILTON HOTELS MNTR/ADORYAL PQ			
Nature of Charge			
LOADING			
S/E # 8310101762			
TOTAL CHARGE AMOUNT			287.63

M #620

ITEM 62
 AIR ALMA INC I ALMA CC \$24.85

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-600549-51128	03/21/00	100895898	2
Service Establishment and Location			
AIR ALMA INC I ALMA CC			
Nature of Charge			
S/E # 9312703518			
TOTAL CHARGE AMOUNT			35.00

M #620

ITEM 63
 AIR ALMA INC I ALMA CC \$188.88

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-600549-51128	02/31/00	100895898	2
Service Establishment and Location			
AIR ALMA INC I ALMA CC			
Nature of Charge			
S/E # 1009M			
TOTAL CHARGE AMOUNT			1009M

M #620

ITEM 64
 ACT. FAA AEROPORT DODORVAL PQ \$7.04

Cardmember Account No.	Date of Charge	Merchant Code	Approval Code
3782-600549-51128	03/31/00	100372078	2
Service Establishment and Location			
ACT. FAA AEROPORT DODORVAL PQ			
Nature of Charge			
S/E # 704			
TOTAL CHARGE AMOUNT			704

M #624
704

Corporate Cardmember Name: R LOUIS GOLD
 Corporate Account Number: 3782-600549-53009

Closing Date: Apr 14 of 17
 04-28-00
 BPE002034 1449
 Small Business Services

47
 54

ITEM 65
 STA. SERV. V. LALANC ALMA PQ \$19.40

Cardmember Account No. 3782-600548-51128	Date of Charge 04/03/00	Reference Code 554625	Approval Code 21
Service Establishment and Location STA. SERV. V. LALANC ALMA PQ			
Name of Charge CAR RENT/LOC AUTO ROC NUMBER 554628			
S/E # 8310466092			
TOTAL CHARGE AMOUNT			27.56

M #621

ITEM 66
 MOTEL HOTEL UNIVERSE ALMA PQ \$83.75

Cardmember Account No. 3782-600549-51128	Date of Charge 04/05/00	Reference Code 797480	Approval Code
Service Establishment and Location MOTEL HOTEL UNIVERSE ALMA PQ			
Name of Charge MERCHANDISE/MARKING ROC NUMBER 797480			
S/E # 8310810814			
TOTAL CHARGE AMOUNT			80.87

M #620

ITEM 67
 HOTEL CHATE DES PERE MISTASSINI PQ \$182.14

Cardmember Account No. 3782-600549-51128	Date of Charge 04/03/00	Reference Code 044578	Approval Code 53
Service Establishment and Location HOTEL CHATE DES PERE MISTASSINI PQ			
Name of Charge CAR RENT/LOC AUTO ROC NUMBER 044578			
S/E # 8310502597			
TOTAL CHARGE AMOUNT			258.66

M #620

ITEM 68
 PETROCAN 8250 TASCHERE BROSSARD PQ \$18.10

Cardmember Account No. 3782-600549-51128	Date of Charge 04/08/00	Reference Code P3372417	Approval Code 00
Service Establishment and Location PETROCAN 8250 TASCHERE BROSSARD PQ			
Name of Charge PETRO PROD/PRED-PET ROC NUMBER 310843			
S/E # 8308048878			
TOTAL CHARGE AMOUNT			27.22

M #621

ITEM 69
 LOCATION TALBOT ALMA PQ \$260.20

Cardmember Account No. 3782-600549-51128	Date of Charge 04/08/00	Reference Code 000002	Approval Code 00
Service Establishment and Location LOCATION TALBOT ALMA PQ			
Name of Charge ROC NUMBER 00F22402			
S/E # 9813612402			
TOTAL CHARGE AMOUNT			370.91

M #620

ITEM 70
 AIR ALMA INC. III ALMA OC \$190.38

Cardmember Account No. 3782-600549-51128	Date of Charge 04/08/00	Reference Code 100896837	Approval Code 21
Service Establishment and Location AIR ALMA INC. III ALMA OC			
Name of Charge			
S/E # 8312703474			
TOTAL CHARGE AMOUNT			271.38

M #620

ITEM 71
 EXXON COMPANY USA ENFIELD NH \$10.00

Cardmember Account No. 3782-600549-51128	Date of Charge 04/07/00	Reference Code EXXON	Approval Code 32
Service Establishment and Location EXXON COMPANY USA ENFIELD NH			
Name of Charge FUEL/MISC 759306785			
S/E #			
TOTAL CHARGE AMOUNT			

M #621

ITEM 72
 RACINES MOBIL ROUSES P NY \$7.00

Cardmember Account No. 3782-600549-51128	Date of Charge 04/07/00	Reference Code MOBIL OIL	Approval Code 81
Service Establishment and Location RACINES MOBIL ROUSES P NY			
Name of Charge GAS OR OTHER TNF7397 ROC NUMBER TNF7397			
S/E #			
TOTAL CHARGE AMOUNT			

M #621

1010

700

Corporate Cardholder Name
R LOUIS GOLD

Corporate Account Number
3782-800549-53009

Closing Date Page 16 of 17
04-28-00

BPE00202#
1449
Small Business
Services

ITEM 73
CITGO1831 ADVANCED LOWELL MA \$23.00

Cardholder Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-51128	04/29/00	CITGO	90
Service Establishment and Location CITGO1831 ADVANCED LOWELL MA			
Nature of Charge GAS/MISC 101041021831061 ROC NUMBER 1510010a10			
S/E # 1398403238			
TOTAL CHARGE AMOUNT			\$23.00

M #621

ITEM 74
COMFORT INN BROSSARD/BROSSARD PO \$195.58

Cardholder Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-51128	04/07/00	000011	00
Service Establishment and Location COMFORT INN BROSSARD/BROSSARD PO			
Nature of Charge ROC NUMBER 00252073			
S/E # 9310120275			
TOTAL CHARGE AMOUNT			279.23

M #620

ITEM 75
RACINES MOBIL ROUSES P NY \$18.00

Cardholder Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-51128	04/11/00	MOBIL OIL	24
Service Establishment and Location RACINES MOBIL ROUSES P NY			
Nature of Charge GAS OR OTHER TRF7408 ROC NUMBER TRF7408			
S/E # 3248401283			
TOTAL CHARGE AMOUNT			\$18.00

M #621

ITEM 76
GETTY LOWELL MA \$16.00

Cardholder Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-51128	04/11/00	Getty Post	96
Service Establishment and Location GETTY LOWELL MA			
Nature of Charge GAS/MISC 000102010012			
S/E # 2208505941			
TOTAL CHARGE AMOUNT			\$16.00

M #621

ITEM 77
EXXON COMPANY USA ENFIELD NH \$10.00

Cardholder Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-51128	04/13/00	EXXON	88
Service Establishment and Location EXXON COMPANY USA ENFIELD NH			
Nature of Charge FUEL/MISC 7893006765			
ROC NUMBER 011003			
S/E # 1428407001			
TOTAL CHARGE AMOUNT			\$10.00

M #621

ITEM 78
COMFORT INN BROSSARD/BROSSARD PO \$131.20

Cardholder Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-51128	04/13/00	000025	00
Service Establishment and Location COMFORT INN BROSSARD/BROSSARD PO			
Nature of Charge ROC NUMBER 00252873			
S/E # 9310120275			
TOTAL CHARGE AMOUNT			189.11

M #620

ITEM 79
ENTERPRISE RENTACAR LOWELL MA \$135.73

Cardholder Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-51128	04/13/00	0548228	
Service Establishment and Location ENTERPRISE RENTACAR LOWELL MA			
Nature of Charge LOCATION DATE/TIME RENTAL LOWELL MA 04/10/00 0548228 RETURN LOWELL MA 04/13/00 0			
S/E # 1011			

M #620

ITEM 80
262 PANTUCKET ST LOWELL MA \$18.00

Cardholder Account No.	Date of Charge	Merchant Code	Approval Code
3782-800549-51128	04/14/00	TEXACO	17
Service Establishment and Location 262 PANTUCKET ST LOWELL MA			
Nature of Charge 11807220236107203018#28 ROC NUMBER 0003079GAS			
S/E #			

M #621

Corporate Cardholder Name: R LOUIS GOLD
Corporate Account Number: 3782-600548-53009

Closing Date: 04-28-00
Page 16 of 17
Small Business Services

ITEM 81
FLIGHT LINE SALEM NH \$43.00

Cardholder Account No.	Date of Charge	Invoice Date	Invoice Code
3782-600548-51128	04/15/00	001795128	05
Merchant Establishment and Location			
FLIGHT LINE SALEM NH			
Address of Charge			
7399/10 LIMO ROC NUMBER 0000005128			
S/E # 2280508332			
TOTAL DEDUCTIBLE AMOUNT			\$43.00

M #620

ITEM 82
AOL SERVICE 800-679-9444 VA \$539.75

Cardholder Account No.	Date of Charge	Invoice Code	Invoice Code
3782-600548-51128	04/20/00	01A9390H1	42
Merchant Establishment and Location			
AOL SERVICE 800-679-9444 VA			
Address of Charge			
ONLINE AOL ONLINE SERVICE 0000			
ROC NUMBER 0071127077			
S/E # 4653400780			
TOTAL DEDUCTIBLE AMOUNT			\$539.75

M #660

ITEM 83
FLIGHT LINE SALEM NH \$43.00

Cardholder Account No.	Date of Charge	Invoice Date	Invoice Code
3782-600548-51128	04/20/00	001745835	04
Merchant Establishment and Location			
FLIGHT LINE SALEM NH			
Address of Charge			
7399/10 LIMO ROC NUMBER 0000005035			
S/E # 2280508332			
TOTAL DEDUCTIBLE AMOUNT			\$43.00

M #620

ITEM 84
56 PARSONS ST PRESQUE ISLE ME \$9.00

Cardholder Account No.	Date of Charge	Invoice Code	Invoice Code
3782-600548-51128	04/21/00	TEXACO	04
Merchant Establishment and Location			
56 PARSONS ST PRESQUE ISLE ME			
Address of Charge			
1182254820813207023970 ROC NUMBER 0082917M13			
S/E # 1426402904			
TOTAL DEDUCTIBLE AMOUNT			\$9.00

M #621

ITEM 85
BUDGET RENT A CAR PRESQUE ISLE ME \$323.32

Cardholder Account No.	Date of Charge	Invoice Date	Invoice Code
3782-600548-51128	01/21/00	082724507	33
Merchant Establishment and Location			
BUDGET RENT A CAR PRESQUE ISLE ME			
Address of Charge			
BUDGET RENT-A-CAR BUDGET RENT-A-CAR BUDGET RENT-A-CAR BUDGET RENT-A-CAR BUDGET RENT-A-CAR			
S/E # 2183600048			
TOTAL DEDUCTIBLE AMOUNT			\$323.32

M #620

ITEM 86
VICTORIA MOTEL CO LTPERTH ANDOVER ME \$41.58

Cardholder Account No.	Date of Charge	Invoice Code	Invoice Code
3782-600548-51128	04/20/00	100836122	1
Merchant Establishment and Location			
VICTORIA MOTEL CO LTPERTH ANDOVER ME			
Address of Charge			
S/E # 8220123970			
TOTAL DEDUCTIBLE AMOUNT			\$41.58

M #620

ITEM 87
VICTORIA MOTEL CO LTPERTH ANDOVER ME \$210.51

Cardholder Account No.	Date of Charge	Invoice Date	Invoice Code
3782-600548-51128	04/19/00	100836122	2
Merchant Establishment and Location			
VICTORIA MOTEL CO LTPERTH ANDOVER ME			
Address of Charge			
S/E # 8220123970			
TOTAL DEDUCTIBLE AMOUNT			\$210.51

M #620

ITEM 88
VICTORIA MOTEL CO LTPERTH ANDOVER ME \$46.51

Cardholder Account No.	Date of Charge	Invoice Date	Invoice Code
3782-600548-51128	04/19/00	100836122	1
Merchant Establishment and Location			
VICTORIA MOTEL CO LTPERTH ANDOVER ME			
Address of Charge			
S/E # 8220123970			
TOTAL DEDUCTIBLE AMOUNT			\$46.51

M #620

1012M

Corporate Cardholder Name
R LOUIS GOLD

Corporate Account Number
3782-600549-53009

Closing Date 17 of 17
04-28-00

BPED02007
1451 Small Business
Services

50

ITEM 88 AVIS RENT-A-CAR SALT LAKE CITY UT \$88.51

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	04/26/00	209257241	
Service Establishment and Location AVIS RENT-A-CAR SALT LAKE CITY UT			
Amount of Charge			
LOCATION	DATE/TIME		
RENTAL SALT LAKE CITY UT	04/25/00	209257241	
RETURN IDAHO FALLS AP ID	11 04/26/00		
S/E # 8593700004		TOTAL CHARGE AMOUNT	\$88.51
RAYMOND, MICHAEL			

m #620

ITEM 90 LEMARK LIMOUSINE SYON BILLERICA MA \$78.25

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	04/26/00	0000-0427	48
Service Establishment and Location LEMARK LIMOUSINE SYON BILLERICA MA			
Amount of Charge			
TRANSPORTATION SERVICE			
S/E # 2206550030		TOTAL CHARGE AMOUNT	\$78.25

m #620

ITEM 91 HOLIDAY INN SALT LAKE CITY UT \$64.35

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	04/26/00	04280000	48
Service Establishment and Location HOLIDAY INN SALT LAKE CITY UT			
Amount of Charge			
DEPARTURE DATE	# OF NIGHTS		
04/27/00	00		
S/E # 5430110816		TOTAL CHARGE AMOUNT	\$64.35

m #620

ITEM 92 HOLIDAY INN SALT LAKE CITY UT \$2.95

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	04/26/00	04280000	01
Service Establishment and Location HOLIDAY INN SALT LAKE CITY UT			
Amount of Charge			
DEPARTURE DATE	# OF NIGHTS		
04/27/00	00		
S/E # 5430110816		TOTAL CHARGE AMOUNT	\$2.95

m #620

ITEM 93 1520 GRANDVIEW DR IDAHO FALLS ID \$11.50

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	04/26/00	TEKACO	60
Service Establishment and Location 1520 GRANDVIEW DR IDAHO FALLS ID			
Amount of Charge			
84603600033119387058300 FCC NUMBER 0188052045			
S/E # 1428002804		TOTAL CHARGE AMOUNT	\$11.50

m #621

Corporate Cardmember Name
R LOUIS GOLD

Corporate Account Number
3782-600549-53009

Closing Date Page 4 of 15
05-28-00

SPED02008
921
Small Business Services

Reference Number	Item Number	Description of Monthly Activity	Charge	Credits
501126	46	BOB'S KORNER OTHELLO WA		
		CONOCO 0006990 126960621415 05/04/00	22.99	
501128	47	MANCHESTER AIRPORT MANCHESTER NH		
		038445135 PARKING FEES 08/06/00	42.00	
501129	48	MARRIOTT HOTELS SEATTLE WA		
		001505240 LODGING 05/07/00	96.67	
501129	49	SHELL WILMINGTON MA		
		138658856 SHELL OIL 027525090901 05/07/00	10.04	
502129	50	RIVERSIDE DINER ENTWISTLE AB		
		074223 RESTAURANT 05/06/00		
		13.95 CANADIAN DOLLARS CONVERTED TO	9.56	
497130	51	HERTZ CAR RENTAL EDMONTON AB		
		R/A# 918391316 HERTZ CAR RENTAL 05/04/00		
		88.68 CANADIAN DOLLARS CONVERTED TO	60.61	
501130	52	BOSTON HARBOR GARAGE BOSTON MA		
		00000652 PARKING FEES 05/08/00	21.00	
501130	53	DOLLAR RENT-A-CAR SEATTLE WA		
		013068826 DOLLAR RENT A CAR 05/08/00	239.87	
502130	54	DELTA EDMONTON SOUTH EDMONTON AB		
		05059027 05/05/00		
		94.08 CANADIAN DOLLARS CONVERTED TO	64.30	
502130	55	HUSKY WINKS EDMONTON AB		
		05052HR1 05/05/00		
		45.11 CANADIAN DOLLARS CONVERTED TO	30.83	
501135	56	CITGO 7-ELEVEN 3023 NORTH READING MA		
		CITGO GAS/MSC 9614051473023811 05/12/00	12.24	
501138	57	SHELL WILMINGTON MA		
		138655758 SHELL OIL 027525090901 05/16/00	16.31	
501139	58	CIRCUIT CTY #4112 BURLINGTON, MA MA		
		001880818 ELECTRONICS/APPLIANCES 05/17/00	474.98	
501139	59	FADI MELKI READING MA		
		MOBIL OIL GAS OR OTHER 5511036 05/17/00	15.40	
501143	60	GIBBS OIL 1595 WILMINGTON MA		
		28282786 GAS/MISC 05/21/00	18.09	
501146	61	SHELL WILMINGTON MA		
		138655846 SHELL OIL 027525090901 05/24/00	18.00	
TOTAL FOR HANS VAN DER SANDE			\$1,748.30	\$.33
CARD NUMBER 3782-600549-51128				
501136		2% CREDIT FOR \$10.00 05/13 MOBIL CHARGE		.20
		IT PAYS TO BUY GASOLINE AT MOBIL		
501120	62	JAKERS OF IDAHO FALL IDAHO FALLS ID		
		232010797 FOOD/BEV 04/27/00	69.61	
501123	63	YELLOWSTONE LODGE W YELLOWSTONE MT		
		001890718 LODGING CHARGES 04/30/00	47.20	
501124	64	REMOS OF IDAHO FALLS IDAHO FALLS ID		
		001440000 FOOD/BEV 05/02/00	40.28	
501124	65	COUNTY VIEW HOTEL PRESQUE ISLE ME		
		021230010 LODGING 05/02/00	5.19	
501125	66	YELLOWSTONE PARK S/YELWSTN NL PK WY		
		CONOCO 0000010 125980810063 04/30/00	20.00	
501125	67	CHILI'S RESTAURANT #IDAHO FALLS ID		
		012598200 FOOD/BEV 05/03/00	50.22	
501126	68	NATIONAL CAR RENTAL IDAHO FALLS ID		
		100884764 NATIONAL CAR RENTAL 05/04/00	106.16	
501127	69	HOLIDAY INN SALT LAKE CITY UT		
		05050000 LODGING 06/05/00	72.81	
501127	70	DENVER INTERNATIONAL DENVER CO		
		0000-0506 FOOD/BEVERAGE 05/05/00	11.76	
501131	71	LEMARK LIMOUSINE SVCN BILLERICA MA		
		0000-0510 TRANSPORTATION SERVICE 05/09/00	78.25	
501134	72	DOUBLETREE HOTEL PASCO PASCO WA		
		000460547 LODGING 05/12/00	116.50	
501134	73	LEMARK LIMOUSINE SVCN BILLERICA MA		
		0000-0513 TRANSPORTATION SERVICE 05/12/00	84.25	
501136	74	DAVEY'S STEAK HOUSE OTHELLO WA		
		927154932 FOOD/BEV 05/14/00	26.20	
501136	75	RACINES MOBIL ROUSES P NY		
		MOBIL OIL GAS OR OTHER TNF7998 05/13/00	10.00	
501138	76	TWIN DRAGON RSTR OTHELLO WA		
		001411328 FOOD/BEV 05/15/00	34.56	
501139	77	BEST WEST LINCOLN OTHELLO WA		
		001820586 LODGING 05/16/00	302.48	
501139	78	DOUBLETREE HOTEL PASCO PASCO WA		

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Corporate Cardmember Name
R LOUIS GOLD

Corporate Account Number
3782-600849-53009

Closing Date Page 6 of 16
05-28-00

05PED02035
822



Small Business
Services

Reference Number	Item Number	Description of Monthly Activity	Charges	Credits
501140	BC	LEMARK LIMOUSINE SVCN BILLERICA MA 0000-0519 TRANSPORTATION SERVICE 05/18/00	73.25	↓
501141	B'	AOL SERVICE 800-679-9444 VA 012939021 ONLINE 05/20/00	163.55	
501141	B2	RADIO SHACK LOWELL MA 000462247 01852 05/19/00	34.10	
501143	B3	SUNOCO 0296527902CHELMSFORD MA SUNOCO 0013039 014205992 05/20/00	39.00	
501143	B4	CHELMSFORD RESTAURANCECHELMSFORD MA FU0043138 FOOD/BEVERAGES 05/22/00	30.33	
501144	BE	BUDGET RNTL OF TRI CITIES RICHLAND WA 000052282 GENERAL MDSE 05/23/00	290.69	
TOTAL FOR MICHAEL M RAYMOND			\$1,885.87	

ITEM 1
CELLULAR ONE BOSTON B75543358 MA \$128.35

Cardmember Account No. 3782-600849-53009 Date of Charge 05/02/00 Reference Code 083922806 Approval Code 68

Service Establishment and Location
CELLULAR ONE BOSTON 4005543283 MA

Source of Charge

CELLULAR PHONE/ACC
TELECOM SVC:LONG/DI
TELECOM SVC:LONG/DI
TELECOM SVC:LONG/DI
TELECOM SVC:LONG/DI

ROC NUMBER 00001:8634

S/E # 2204878248

TOTAL CHARGE AMOUNT \$128.35

ITEM 2
RIVERS EDGE SVC CTR W FRANKLIN NH \$21.50

Cardmember Account No. 3782-600849-53009 Date of Charge 05/02/00 Reference Code 58588477 Approval Code 63

Service Establishment and Location
RIVERS EDGE SVC CTR W FRANKLIN NH

Source of Charge

GAS/MISC 012417568477

ROC NUMBER 831337

S/E # 2208401827

TOTAL CHARGE AMOUNT \$21.50

ITEM 3
LUNNYS AUTO SV BURNING MA \$25.00

Cardmember Account No. 3782-600849-54049 Date of Charge 05/02/00 Reference Code MOBIL OIL Approval Code 81

Service Establishment and Location
LUNNYS AUTO SV BURNING MA

Source of Charge

GAS OR OTHER 0840958
ROC NUMBER 2540958

S/E # 3248401283

TOTAL CHARGE AMOUNT \$25.00

ITEM 4
STAPLES WOBURN MA \$13.59

Cardmember Account No. 3782-600849-54049 Date of Charge 05/05/00 Reference Code 000508830 Approval Code 98

Service Establishment and Location
STAPLES WOBURN MA

Source of Charge

OFFICE SUPPLIES

S/E # 2204618255

TOTAL CHARGE AMOUNT \$13.59

ITEM 5
EXXON COMPANY USA CONCORD NH \$21.00

Cardmember Account No. 3782-600849-54049 Date of Charge 05/07/00 Reference Code EXXON Approval Code 37

Service Establishment and Location
EXXON COMPANY USA CONCORD NH

Source of Charge

FUEL/MISC 7138728383

ROC NUMBER 382110

1018

21.00

ITEM 6
WELLSLEY GETTY WELLESLEY MA \$23.15

Cardmember Account No. 3782-600849-54049 Date of Charge 05/11/00 Reference Code Betty Port Approval Code 63

Service Establishment and Location
WELLSLEY GETTY WELLESLEY MA

Source of Charge

GAS/MISC 000182010138

ROC NUMBER 23.15

7/20/00 11:21 AM

Corporate Cardmember Name
R LOUIS GOLD

Corporate Account Number
3782-600549-53009

Closing Date Page 6 of 18
05-28-00

SPED02655
623



Small Business
Services

34

ITEM 7
STAPLES RETURN MA \$28.23

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-54049	05/17/00	000404140	53
Service Establishment and Location STAPLES RETURN MA			
Amount of Charge OFFICE SUPPLIES			
S/E # 2204418255			
TOTAL CHARGE AMOUNT			\$28.23

X *#Le28*

ITEM 8
PIT TELECOM CREDIT CARD PAYPHONE, SCHIPHOL \$1.23

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-54048	05/15/00	0	00
Service Establishment and Location PIT TELECOM CREDIT CARD PAYPHONE, SCHIPHOL			
Amount of Charge TELEPHONE: 05848XXXX GESPREKSDUUR: 00:01:37 UUR BEGINTIJD: 08:00:48 SERVICE: TELEFOONGESPREK			
S/E # 9538521354			
TOTAL CHARGE AMOUNT			2.90

X *#Le30*

ITEM 9
PIT TELECOM CREDIT CARD PAYPHONE, SCHIPHOL \$1.71

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-54049	05/16/00	0	00
Service Establishment and Location PIT TELECOM CREDIT CARD PAYPHONE, SCHIPHOL			
Amount of Charge TELEFOONNR: 00178123XXXX GESPREKSDUUR: 50:02:58 UUR BEGINTIJD: 12:19:45 SERVICE: TELEFOONGESPREK			
S/E # 8538521354			
TOTAL CHARGE AMOUNT			4.10

X *#Le30*

ITEM 10
CELLULAR ONE 800-CELLONE MA \$49.61

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-54049	05/26/00	103218260	23
Service Establishment and Location CELLULAR ONE 800-CELLONE MA			
Amount of Charge CELLONE MTHL ROC NUMBER 0080933891			
S/E # 2205825589			
TOTAL CHARGE AMOUNT			\$49.61

X *#Le30*

ITEM 11
TURNPIKE LOC 2 KENNEBUN ME \$20.75

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53008	05/01/00	MOBIL OIL	52
Service Establishment and Location TURNPIKE LOC 2 KENNEBUN ME			
Amount of Charge GAS OR OTHER P#L1301 ROC NUMBER #3L1301			
S/E # 3248401281			
TOTAL CHARGE AMOUNT			\$20.75

P *#Le21*

ITEM 12
87241800248 BRIDGEWATER ME \$22.70

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53008	05/01/00	3000 1220	03
Service Establishment and Location 87241800248 BRIDGEWATER ME			
Amount of Charge GAS/GROCERIES/MISC			
S/E # 2188403125			
TOTAL CHARGE AMOUNT			\$22.70

P *#Le21*

ITEM 13
EXXON COMPANY USA MERRIMACK NH \$28.00

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-83008	05/02/00	EXXON	23
Service Establishment and Location EXXON COMPANY USA MERRIMACK NH			
Amount of Charge FUEL/MISC 7334727802			
S/E # 3248401281			
TOTAL CHARGE AMOUNT			\$28.00

P *#Le21*

ROC NUMBER 845819

ITEM 14
RUBY TUESDAYS #3817 PRESQUE ISLE ME \$72.00

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-63008	05/01/00	16S80005	74
Service Establishment and Location RUBY TUESDAYS #3817 PRESQUE ISLE ME			
Amount of Charge FOOD-BEV \$82.08 WAITER \$9.92			
S/E # 3248401281			
TOTAL CHARGE AMOUNT			\$92.00

P *#Le21*

ROC NUMBER 0000000000

72.00

Corporate Cardmember Name: R LOUIS GOLD Corporate Account Number: 3782-600549-53009

Closing Date: 05-28-00 Page 7 of 15

BPED02055 \$24 Small Business Services

ITEM 15
KERNEYS QUICK LUBE WARRIMACK NH \$80.04

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53009	05/02/00	001250452	98
Service Establishment and Location KERNEYS QUICK LUBE WARRIMACK NH			
Address of Charge CAR WASH ROC NUMBER 000100452			
S/E # 2283021863			
TOTAL CHARGE AMOUNT			\$80.04

#1621

ITEM 16
YOKOHAMA JAPANESE RESACRAMENTO CA \$10.50

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53009	05/07/00	001153282	91
Service Establishment and Location YOKOHAMA JAPANESE RESACRAMENTO CA			
Address of Charge FOOD/BEV \$18.05 WAITER \$3.45			
S/E # 5041394032			
TOTAL CHARGE AMOUNT			\$19.50

#1624

ITEM 17
JPB FUELS INC WANCHESTER NH \$23.00

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53009	05/07/00	138604178	00
Service Establishment and Location JPB FUELS INC WANCHESTER NH			
Address of Charge SHELL OIL 027125067305			
ROC NUMBER GAS/MISC			
S/E # 1428424148			
TOTAL CHARGE AMOUNT			\$23.00

#1621

ITEM 18
OFIE'S MEXICAN CUISINANTECA CA \$21.22

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53009	05/08/00	001238429	53
Service Establishment and Location OFIE'S MEXICAN CUISINANTECA CA			
Address of Charge FOOD/BEV \$21.22			
S/E # 5042308449			
TOTAL CHARGE AMOUNT			\$21.22

#1624

ITEM 19
UNOCAL 1001 CA \$33.00

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53009	05/10/00	031327482	06
Service Establishment and Location UNOCAL 1001 CA			
Address of Charge PAY AT THE PUMP			
S/E # 5048428357			
TOTAL CHARGE AMOUNT			\$33.00

#1621

ITEM 20
TOOLEY OIL 19 SACRAMENTO CA \$10.00

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53009	05/11/00	078202588	23
Service Establishment and Location TOOLEY OIL 19 SACRAMENTO CA			
Address of Charge SHELL OIL 020489788583			
ROC NUMBER GAS/MISC			
S/E # 1428434148			
TOTAL CHARGE AMOUNT			\$10.00

#1621

ITEM 21
EMPO INN MOTEL SACRAMENTO CA \$272.29

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53009	05/10/00	958240028	00
Service Establishment and Location EMPO INN MOTEL SACRAMENTO CA			
Address of Charge DEPARTURE DATE 05/10/00 # OF NIGHTS 05 ASSURED RESERVATION ROC NUMBER 003000028			

#1620

ITEM 22
BEAR PATCH FARMERS BAKERSFIELD CA \$24.60

Cardmember Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53009	05/11/00	132010001	97
Service Establishment and Location BEAR PATCH FARMERS BAKERSFIELD CA			
Address of Charge GROCERY STORES			
ROC NUMBER 000102			

#1624
2460

11 14-00000 7 38 PM / 05 / 10 / 00

1020



ITEM 31 SYRACUSE AIRPORT N. SYRACUSE NY \$7.53

Company/Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53008	05/18/00	001081735	23
Service Establishment and Location SYRACUSE AIRPORT N. SYRACUSE NY			
Name of Charge			
FOOD/BEV		\$7.53	
<i>#624</i>			
S/E # 8311031888	TOTAL CHARGE AMOUNT		\$7.53

ITEM 32 NATIONAL CAR RENTAL SYRACUSE NY \$68.18

Company/Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53008	05/18/00	802918338	68
Service Establishment and Location NATIONAL CAR RENTAL SYRACUSE NY			
Name of Charge			
LOCATION		DATE/TIME	
RENTAL SYRACUSE	NY	05/18/00	802918338
RETURN SYRACUSE	NY	05/18/00	0
<i>#620</i>			
S/E # 7223820044	TOTAL CHARGE AMOUNT		\$68.18
MORSE PL			

ITEM 33 ORCHARD VALI GOLF CLIAFAYETTE NY \$14.00

Company/Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53008	05/18/00	87822102	80
Service Establishment and Location ORCHARD VALI GOLF CLIAFAYETTE NY			
Name of Charge			
ROC NUMBER 000000000			
<i>#624</i>			
S/E # 8211449383	TOTAL CHARGE AMOUNT		\$14.00

ITEM 34 TAXICAB TRANSPORTATIMT PROSPECT IL \$22.00

Company/Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53008	05/18/00	001808543	91
Service Establishment and Location TAXICAB TRANSPORTATIMT PROSPECT IL			
Name of Charge			
TRANSPORTATION SERVICES		ROC NUMBER 0000008543	
<i>#620</i>			
S/E # 3128591486	TOTAL CHARGE AMOUNT		\$22.00

ITEM 35 MASSPT AUTH LOGAN PKEAST BOSTON MA \$18.00

Company/Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53008	05/18/00	82054577	00
Service Establishment and Location MASSPT AUTH LOGAN PKEAST BOSTON MA			
Name of Charge			
ROC NUMBER 000000000			
<i>#624</i>			
S/E # 2206815197	TOTAL CHARGE AMOUNT		\$18.00

ITEM 36 EXXON COMPANY USA MERRIMACK NH \$19.00

Company/Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53008	05/25/00	EXXON	08
Service Establishment and Location EXXON COMPANY USA MERRIMACK NH			
Name of Charge			
FUEL/MISC		7836727602	
ROC NUMBER 822840			
<i>#621</i>			
S/E # 1428402713	TOTAL CHARGE AMOUNT		\$19.00

ITEM 37 HAMMER HARDWARE LLC 30 MERRIMACK NH \$8.00

Company/Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53008	05/24/00	01832328	58
Service Establishment and Location HAMMER HARDWARE LLC 30 MERRIMACK NH			
Name of Charge			
ROC NUMBER 000000000			
<i>#620</i>			
<i>8.00</i>			

ITEM 38 SHELL WILMINGTON MA \$23.00

Company/Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-53008	05/25/00	138655898	87
Service Establishment and Location SHELL WILMINGTON MA			
Name of Charge			
SHELL OIL		027525080901	
ROC NUMBER 000000000			
<i>#621</i>			
<i>23.00</i>			

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ITEM 39
GIBBS OIL 1595 WILMINGTON MA \$11.59

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-800549-52078	04/29/00	81818838	08
Service Establishment and Location GIBBS OIL 1595 WILMINGTON MA			
Name of Charge GAS/MISC			
<i>#621</i>			
ROC NUMBER 846337			
S/E # ZZ09401927			
TOTAL CHARGE AMOUNT			\$11.59

ITEM 40
SEATTLE-TACOMA INTERSEATTLE WA \$6.00

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-800549-52078	04/30/00	000009877	70
Service Establishment and Location SEATTLE-TACOMA INTERSEATTLE WA			
Name of Charge PARKING FEES			
<i>#621</i>			
S/E # S48806524			
TOTAL CHARGE AMOUNT			\$6.00

ITEM 41
ABC COUNTRY RESTAURANT SURREY BC \$36.48

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-800549-52078	05/01/00	0001900	3
Service Establishment and Location ABC COUNTRY RESTAURANT SURREY BC			
Name of Charge HARDWARE / QUINCE			
<i>#621</i>			
S/E # 9321175965			
TOTAL CHARGE AMOUNT			53.00

ITEM 42
BUTLER'S AM/PM MINI YAKIMA WA \$22.79

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-800549-52078	05/02/00	00010207	32
Service Establishment and Location BUTLER'S AM/PM MINI YAKIMA WA			
Name of Charge GAS/GROCERIES/MISC			
<i>#621</i>			
S/E # S468414305			
TOTAL CHARGE AMOUNT			\$22.79

ITEM 43
SHERATON SUILDFORD SURREY BC \$272.08

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-800549-52078	05/03/00	012598488	28
Service Establishment and Location SHERATON SUILDFORD SURREY BC			
Name of Charge			
<i>#620</i>			
S/E # 9320232888			
TOTAL CHARGE AMOUNT			398.70

ITEM 44
UNOCAL SEATTLE WA \$12.15

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-800549-52078	05/04/00	030825038	88
Service Establishment and Location UNOCAL SEATTLE WA			
Name of Charge PAY AT THE PUMP			
<i>#621</i>			
S/E # S048428357			
TOTAL CHARGE AMOUNT			\$12.15

ITEM 45
DOUBLETREE HOTEL YAKIMA WA \$238.32

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-800549-52078	05/04/00	000002887	23
Service Establishment and Location DOUBLETREE HOTEL YAK WA YAKIMA WA			
Name of Charge GENERAL NOSE			
<i>#620</i>			
S/E # 9320232888			
TOTAL CHARGE AMOUNT			238.32

ITEM 46
BOB'S KORNER OTHELLO WA \$22.99

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-800549-52078	05/04/00	00000	87
Service Establishment and Location BOB'S KORNER OTHELLO WA			
Name of Charge GAS/MISC			
<i>#621</i>			
S/E # 12888021415			
TOTAL CHARGE AMOUNT			22.99

1023

ITEM 47
MANCHESTER AIRPORT MANCHESTER NH \$42.00

Cardmember Account No. 3782-800549-52078	Date of Charge 05/08/00	Service Code 038645135	Approval Code 82
Service Description and Location MANCHESTER AIRPORT MANCHESTER NH			
Amount of Charge PARKING FEES			
#620			
S/E # 2288500210			
TOTAL CHARGE AMOUNT			\$42.00

ITEM 48
MARRIOTT HOTELS SEATTLE WA \$96.67

Cardmember Account No. 3782-800549-52078	Date of Charge 05/07/00	Service Code 0015052A0	Approval Code 97
Service Description and Location MARRIOTT HOTELS SEATTLE WA			
Amount of Charge DEPARTURE DATE # OF NIGHTS 05/06/00 01			
CARDPOSIT RCC NUMBER 8700			
#620			
S/E # 5460108343			
TOTAL CHARGE AMOUNT			\$96.67

ITEM 49
SHELL WILMINGTON MA \$10.04

Cardmember Account No. 3782-800549-52078	Date of Charge 05/07/00	Service Code 138858858	Approval Code 31
Service Description and Location SHELL WILMINGTON MA			
Amount of Charge SHELL OIL 02761080501			
#621			
RCC NUMBER GAS/M JC			
S/E # 1428434148			
TOTAL CHARGE AMOUNT			\$10.04

ITEM 50
RIVERSIDE DINER ENTHWISTLE AB \$9.58

Cardmember Account No. 3782-800549-52078	Date of Charge 05/06/00	Service Code 074223	Approval Code 88
Service Description and Location RIVERSIDE DINER ENTHWISTLE AB			
Amount of Charge RESTAURANT			
#624			
S/E # 9321280318			
TOTAL CHARGE AMOUNT			13.95

ITEM 51
HERTZ CAR RENTAL EDMONTON AB \$90.81

Cardmember Account No. 3782-800549-52078	Date of Charge 05/04/00	Service Code 058112	Approval Code 24
Service Description and Location HERTZ CAR RENTAL EDMONTON AB			
Amount of Charge LOCATION DATE/TIME			
RENTAL EDMONTON AB 04/00/05 818391318			
RETURN EDMONTON AB 05/00/05 000303			
#620			
S/E # 9313826112			
TOTAL CHARGE AMOUNT			\$90.81

ITEM 52
BOSTON HARBOR GARAGE BOSTON MA \$21.00

Cardmember Account No. 3782-800549-52078	Date of Charge 05/08/00	Service Code 00000852	Approval Code 85
Service Description and Location BOSTON HARBOR GARAGE BOSTON MA			
Amount of Charge PARKING FEES			
#621			
S/E # 2206843185			
TOTAL CHARGE AMOUNT			\$21.00

ITEM 53
DOLLAR RENT-A-CAR SEATTLE WA \$239.87

Cardmember Account No. 3782-800549-52078	Date of Charge 05/08/00	Service Code 015068826	Approval Code 58
Service Description and Location DOLLAR RENT-A-CAR SEATTLE WA			
Amount of Charge DOLLAR RENT A CAR DOLLAR RENT A CAR DOLLAR RENT A CAR DOLLAR RENT A CAR			
#620			
23987			
S/E # 9320232263			
TOTAL CHARGE AMOUNT			\$239.87

ITEM 54
DELTA EDMONTON SOUTH EDMONTON AB \$64.30

Cardmember Account No. 3782-800549-52078	Date of Charge 05/05/00	Service Code 05069027	Approval Code 23
Service Description and Location DELTA EDMONTON SOUTH EDMONTON AB			
Amount of Charge			
#620			
S/E # 9320232263			
TOTAL CHARGE AMOUNT			\$64.30

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Corporate Cardholder Name
R LOUIS GOLD

Corporate Account Number
3782-600549-59009

Closing Date Page 13 of 16
09-28-00

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630
Small Business
Services

ITEM 53
YELLOWSTONE LODGE W YELLOWSTONE MT \$47.26

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	04/30/00	001890718	88
Service Establishment and Location YELLOWSTONE LODGE W YELLOWSTONE MT			
Name of Charge LODGING CHARGES ROC NUMBER 0000030718			
<i>\$620</i>			
S/E # 1250113313			
TOTAL CHARGE AMOUNT			\$47.20

ITEM 54
REMOS OF IDAHO FALLS IDAHO FALLS ID \$40.28

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	05/02/00	001440000	
Service Establishment and Location REMOS OF IDAHO FALLS IDAHO FALLS ID			
Name of Charge FOOD/BEV \$38.28 WAITER \$5.00			
<i>\$624</i>			
S/E 1111003228			
TOTAL CHARGE AMOUNT			\$40.28

ITEM 55
COUNTY VIEW HOTEL PRESQUE ISLE ME \$5.10

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	05/02/00	021230010	74
Service Establishment and Location COUNTY VIEW HOTEL PRESQUE ISLE ME			
Name of Charge DEPARTURE DATE # OF NIGHTS 05/22/00 00 ROC NUMBER 21730010			
<i>\$624</i>			
S/E # 2180111197			
TOTAL CHARGE AMOUNT			\$5.19

ITEM 56
YELLOWSTONE PARK S/YELKSTN N.L. PK WY \$20.00

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	04/30/00	CONCDD	08
Service Establishment and Location YELLOWSTONE PARK S/YELKSTN N.L. PK WY			
Name of Charge 0000010 125980810063 ROC NUMBER GAS/NTSC.			
<i>\$621</i>			
S/E # 1758401638			
TOTAL CHARGE AMOUNT			\$20.00

ITEM 57
CHILI'S RESTAURANT IDAHO FALLS ID \$50.22

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	05/03/00	012598200	88
Service Establishment and Location CHILI'S RESTAURANT W IDAHO FALLS ID			
Name of Charge FOOD/BEV			
<i>\$624</i>			
S/E # 1111003888			
TOTAL CHARGE AMOUNT			\$50.22

ITEM 58
NATIONAL CAR RENTAL IDAHO FALLS ID \$106.16

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	05/04/00	100984784	12
Service Establishment and Location NATIONAL CAR RENTAL IDAHO FALLS ID			
Name of Charge LOCATION DATE/TIME RENTAL IDAHO FALLS ID 05/04/00 100984784 RETURN SALT LAKE CITY UT 05/04/00 0			
<i>\$620</i>			
S/E # 1112800007			
TOTAL CHARGE AMOUNT			\$106.16

ITEM 59
HOLIDAY INN SALT LAKE CITY UT \$72.81

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	05/06/00	08050000	64
Service Establishment and Location HOLIDAY INN SALT LAKE CITY UT			
Name of Charge DEPARTURE DATE # OF NIGHTS 05/06/00 00			
<i>\$620</i>			

ITEM 70
DENVER INTERNATIONAL DENVER CO \$11.76

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	05/05/00	0000-0506	23
Service Establishment and Location DENVER INTERNATIONAL DENVER CO			
Name of Charge FOOD/BEVERAGE			
<i>\$624</i>			

Corporate Cardholder No.
R LOUIS GOLD

Corporate Account Number
3782-600549-89009

Flowline, Inc Page 14 of 15
08-28-00

BPE002003 021
Small Business Services

ITEM 71
LEMARK LIMOUSINE SVCR BILLERICA MA \$78.26

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	05/09/00	0000-0510	23
Service Establishment and Location LEMARK LIMOUSINE SVCR BILLERICA MA			
Account of Charge			
TRANSPORTATION SERVICE			
<i># 6220</i>			
S/E # 2206560020			
TOTAL CHARGE AMOUNT			\$78.25

ITEM 72
DOUBLETREE HOTEL PASCO PASCO WA \$118.80

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	05/12/00	000480547	33
Service Establishment and Location DOUBLETREE HOTEL PASCO PASCO WA			
Account of Charge			
LODGING			
ARRIVAL DATE	DEPARTURE DATE	# NIGHTS	
05/11/00	05/12/00	001	
<i># 6220</i>			
ROC NUMBER 005887			
S/E # 5480512072			
TOTAL CHARGE AMOUNT			\$116.50

ITEM 73
LEMARK LIMOUSINE SVCR BILLERICA MA \$84.25

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	05/12/00	0000-0513	23
Service Establishment and Location LEMARK LIMOUSINE SVCR BILLERICA MA			
Account of Charge			
TRANSPORTATION SERVICE			
<i># 6220</i>			
S/E # 2206530030			
TOTAL CHARGE AMOUNT			\$84.25

ITEM 74
DAVEY'S STEAK HOUSE OTHELLO WA \$26.20

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	05/14/00	927154532	84
Service Establishment and Location DAVEY'S STEAK HOUSE OTHELLO WA			
Account of Charge			
FOOD/BEV			
			\$23.20
WAITER			
			\$3.00
<i># 6224</i>			
S/E # 5481302515			
TOTAL CHARGE AMOUNT			\$26.20

ITEM 75
RACINES MOBIL ROUSES P NY \$10.00

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	05/12/00	MOBIL DTL	00
Service Establishment and Location RACINES MOBIL ROUSES P NY			
Account of Charge			
GAS OR OTHER T4-7998			
ROC NUMBER 707888			
<i># 6221</i>			
S/E # 3248401283			
TOTAL CHARGE AMOUNT			\$10.00

ITEM 76
TWIN DRAGON RSTR OTHELLO WA \$34.58

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	05/15/00	001411326	84
Service Establishment and Location TWIN DRAGON RSTR OTHELLO WA			
Account of Charge			
FOOD/BEV			
			\$30.68
WAITER			
			\$3.00
<i># 6224</i>			
S/E # 5481104388			
TOTAL CHARGE AMOUNT			\$34.58

ITEM 77
BEST WEST LINCOLN OTHELLO WA \$502.48

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	05/18/00	001820588	92
Service Establishment and Location BEST WEST LINCOLN OTHELLO WA			
Account of Charge			
LODGING			
ROC NUMBER 000400588			
<i># 6220</i>			
S/E # 5480512312			
TOTAL CHARGE AMOUNT			\$502.48

ITEM 78
DOUBLETREE HOTEL PASCO PASCO WA \$145.28

Cardholder Account No.	Date of Charge	Reference Code	Approval Code
3782-600549-51128	05/17/00	000480549	31
Service Establishment and Location DOUBLETREE HOTEL PASCO PASCO WA			
Account of Charge			
LODGING			
ARRIVAL DATE	DEPARTURE DATE	# NIGHTS	
05/18/00	05/17/00	001	
<i># 6220</i>			
ROC NUMBER 008403			
S/E # 5480512072			
TOTAL CHARGE AMOUNT			\$145.28

11 1000001 1 01 00 15 15 10 17 11

1027

Corporate Cardholder Name
R LOUIS GOLD

Corporate Account Number
3782-800549-53003

Closing Page 15 of 10
05-28

05PE002023
822



Small Business
Services

6534

ITEM 79
PUMP N SAVE PASCO WA \$13.50

Cardholder Account No.	Date of Charge	Approved Code	Approval Code
3782-800549-51128	05/17/00	032889356	81

Service Establishment and Location
PUMP N SAVE PASCO WA

Name of Charge
SMELL OIL 054885240LFB

ROC NUMBER BAS/MISC

S/E # 142B436148

TOTAL CHARGE AMOUNT \$13.50

#621

ITEM 80
LEMARK LINOUSINE SVEN BILLERICA MA \$73.25

Cardholder Account No.	Date of Charge	Approved Code	Approval Code
3782-800549-51128	05/18/00	0000-0519	82

Service Establishment and Location
LEMARK LINOUSINE SVEN BILLERICA MA

Name of Charge
TRANSPORTATION SERVICE

S/E # 2206550030

TOTAL CHARGE AMOUNT \$73.25

#620

ITEM 81
AOL SERVICE 800-875-9444 VA \$163.55

Cardholder Account No.	Date of Charge	Approved Code	Approval Code
3782-800549-51128	05/20/00	016899041	23

Service Establishment and Location
AOL SERVICE 800-875-9444 VA

Name of Charge
ONLINE AOL/ONLINE SERVICE 11500

ROC NUMBER 0078243121

S/E # 4453400780

TOTAL CHARGE AMOUNT \$163.55

#626

ITEM 82
RADIO SHACK LOWELL MA \$34.10

Cardholder Account No.	Date of Charge	Approved Code	Approval Code
3782-800549-51128	05/19/00	000482247	43

Service Establishment and Location
RADIO SHACK LOWELL MA

Name of Charge
01632

ROC NUMBER 482247

S/E # 2204823280

TOTAL CHARGE AMOUNT \$34.10

#628

ITEM 83
SUNOCO 029827502CHELMSFORD MA \$39.00

Cardholder Account No.	Date of Charge	Approved Code	Approval Code
3782-800549-51128	05/20/00	SUNOCO	41

Service Establishment and Location
SUNOCO 029827502CHELMSFORD MA

Name of Charge
0013039 01420512
ROC NUMBER FUEL/MISC

S/E # 1058400182

TOTAL CHARGE AMOUNT \$39.00

#621

ITEM 84
CHELMSFORD RESTAURANCHELMSFORD MA \$30.33

Cardholder Account No.	Date of Charge	Approved Code	Approval Code
3782-800549-51128	05/22/00	F00025138	

Service Establishment and Location
CHELMSFORD RESTAURANCHELMSFORD MA

Name of Charge
FOOD/BEVERAGES

S/E # 2202408330

TOTAL CHARGE AMOUNT \$30.33

#624

ITEM 85
BUDGET RNTL OF TRI CITIES RICHLAND WA \$290.88

Cardholder Account No.	Date of Charge	Approved Code	Approval Code
3782-800549-51128	05/23/00	000052262	95

Service Establishment and Location
BUDGET RNTL OF TRI CITIES RICHLAND WA

Name of Charge
GENERAL NOSE

S/E # 5481913053

TOTAL CHARGE AMOUNT \$290.88

#620

1028



Mirra Realty Trust
6 Norino Way, P.O. Box 399
Georgetown, MA 01833
978-352-7879
Fax 978-352-5056

COPY

INVOICE

August 2, 2000

Lockwood Packaging Corp.
19C Clinton Drive
Hollis, NH

Rent owed thru May 12, 2000: six thousand nine hundred and three dollars and sixty seven cents (\$6,903).

Z71-G-TOMAC

Register Report by Category
8/1/99 Through 5/16/00

5/18/00

Page 1

Date	Num	Description	Memo	Category	Ctr	Amount
INFLOWS						
271 RENT						
8/1/99		TOMAC		271 RENT		1,890.62
9/1/99		TOMAC		271 RENT		1,890.62
10/1/99		TOMAC		271 RENT		1,890.62
11/1/99		TOMAC		271 RENT		1,890.62
12/1/99		TOMAC		271 RENT		1,900.62
1/1/00		TOMAC		271 RENT		1,947.92
2/1/00		TOMAC		271 RENT		1,947.92
3/1/00		TOMAC		271 RENT		1,947.92
4/1/00		TOMAC		271 RENT		1,947.92
5/1/00		TOMAC		271 RENT		1,947.92
		TOTAL 271 RENT				19,192.70
		TOTAL INFLOWS				19,192.70
OUTFLOWS						
NORTH..						
10/16/99		TOMAC		[NORTHERN BANK]		-3,781.24
3/8/00		TOMAC		[NORTHERN BANK]		-4,726.55
4/5/00		TOMAC		[NORTHERN BANK]		-1,890.62
4/14/00		TOMAC		[NORTHERN BANK]		-1,890.62
		TOTAL TO NORTHERN BANK				-12,289.03
		TOTAL OUTFLOWS				-12,289.03
OVERALL TOTAL						6,903.67

Tom,

Here is a report of what you've paid
and what you owe.

Thanks,

Lenny Mina

DISTRICT COURT
7TH JUDICIAL DISTRICT

5 FEB 22 P 1:50

IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF BONNEVILLE

CHRISTIANNE VREEKEN,

Plaintiff,

vs.

LOCKWOOD ENGINEERING, B.V., a
Netherlands corporation; GERBROEDERS
MEIJER BELEGGING, B.V., a Netherlands
corporation; JAN VREEKEN, an individual,
and THOMAS R. GOLD, an individual,

Defendants.

CASE NO. CV-01-2279

ORDER ON MOTION TO ENLARGE TIME
TO FILE MOTION FOR SUMMARY
JUDGMENT

THOMAS R. GOLD, an individual,

CrossClaimant,

vs.

LOCKWOOD ENGINEERING, B.V., a
Netherlands corporation; GERBROEDERS
MEIJER BELEGGING, B.V., a Netherlands
corporation; and JAN VREEKEN, an
individual,

CrossDefendants.

THOMAS R. GOLD, an individual,
RICHARD L. GOLD, an individual, and
TOMAC PACKAGING, INC., a
Massachusetts corporation,

CrossClaimant and Third
Party Plaintiffs,

vs.

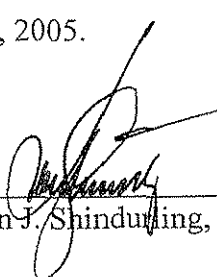
LOCKWOOD PACKAGING
CORPORATION, a Delaware corporation
("LPC"); and LOCKWOOD PACKAGING
CORPORATION IDAHO, an Idaho
corporation ("LPC Idaho"),

Third Party Defendants.

The Motion to Enlarge Time to File Motion for Summary Judgment filed herein by Thomas R. Gold, Richard L. Gold and Tomac Packaging, Inc. came before this court for hearing at 2:00 p.m. on February 4, 2005, with Charles A. Homer appearing by telephone for and on behalf of Thomas R. Gold, Richard L. Gold and Tomac Packaging, Inc. Brent T. Robinson also appeared by phone for and on behalf of Lockwood Engineering, B.V., Gerbroeders Meijer Belegging, B.V., Lockwood Packaging Corporation and Lockwood Packaging Corporation Idaho. During such hearing, Charles A. Homer withdrew the portion of a motion previously filed by Mr. Homer requesting permission to file an amended complaint. After hearing the arguments and agreement of counsel and good cause appearing therefor:

IT IS HEREBY ORDERED that the time for filing motions for summary judgment in the above entitled action shall be extended to the close of business on February 14, 2005. A hearing on any such motions shall be held on March 14, 2005, at 9:30 a.m.

Dated this 17 day of February, 2005.



Jon J. Shindler, District Judge

CLERK CERTIFICATE OF SERVICE

I hereby certify that I served a true and correct copy of the foregoing document upon the following, by mailing, with the necessary postage affixed thereto.

DOCUMENT SERVED: ORDER ON MOTION TO ENLARGE TIME TO FILE MOTION FOR SUMMARY JUDGMENT

ATTORNEYS SERVED:

Charles A. Homer
Holden, Kidwell, Hahn & Crapo, P.L.L.C.
1000 Riverwalk Drive, Suite 200
Idaho Falls, Idaho 83402
Post Office Box 50130
Idaho Falls, Idaho 83405
Fax: 208-523-9518

First Class Mail

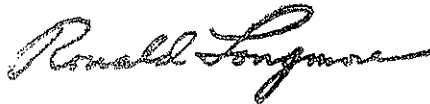
Brent T. Robinson
LING & ROBINSON
Post Office Box 396
Rupert, Idaho 83350-0396
Fax: 208-436-6804

First Class Mail


Paul B. Rippel
Hopkins Roden Crockett Hansen
& Hoopes, PLLC
428 Park Ave
Idaho Falls, Idaho 83402
Post Office Box 51219
Idaho Falls, Idaho 83405-1219
Fax: 208-523-4474

First Class Mail

Dated: February 22, 05



CLERK OF THE DISTRICT COURT

By: 
Deputy Clerk

IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF BONNEVILLE

CHRISTIANNE VREEKEN,)
)
 Plaintiff,)
 vs.)
)
 LOCKWOOD ENGINEERING, B.V.,)
 a Netherlands corporation;)
 GERBROEDERS MEIJER BELEGGING,)
 B.V., a Netherlands corporation;)
 JAN VREEKEN, an individual, and)
 THOMAS R. GOLD, an individual,)
)
 Defendant.)

Case No. CV-2001-2279

MINUTE ENTRY

THOMAS R. GOLD, an individual,)
)
 Cross-Claimant,)
)
 vs.)
)
 LOCKWOOD ENGINEERING, B.V.,)
 a Netherlands corporation;)
 GERBROEDERS MEIJER BELEGGING,)
 B.V., a Netherlands corporation a/k/a;)
 GERBROEDERS MEIJER BELEGGING,)
 B.V.; and JAN VREEKEN, an individual,)
)
 Cross-Defendants.)

THOMAS R. GOLD, an individual,)
RICHARD L. GOLD, an individual, and)
TOMAC PACKAGING, INC., a)
Massachusetts corporation)
)
Cross-Claimants and)
Third-Party Plaintiffs,)
)
vs.)
)
LOCKWOOD PACKAGING)
CORPORATION, a Delaware corporation)
("LPC"); and LOCKWOOD PACKAGING)
CORPORATION IDAHO, and Idaho)
Corporation ("LPC Idaho"),)
)
Third Party Defendants.)
_____)

March 7, 2005, a Motion to Preclude Witnesses and Evidence Well Beyond Discovery Cut-Off and for Protective Order came on for hearing before the Honorable Jon J. Shindurling, District Judge, sitting in open court at Idaho Falls, Idaho.

Ms. Nancy Marlow, Court Reporter, and Ms. Rhonda Quintana, Deputy Court Clerk, were present.

There was no appearance on behalf of plaintiff.

Mr. Brent T. Robinson appeared on behalf of defendant, Lockwood.

Mr. Charles A. Homer appeared on behalf of the third party defendants, Gold's.

Mr. Homer addressed the Court regarding the status of the case and in support of the Motion to Preclude Witnesses and Evidence Well Beyond Discovery Cut-Off and for Protective Order.

Mr. Robinson responded in opposition to the motion.

The Court inquired as to the testimony regarding impeachment of the witnesses.

Mr. Robinson responded providing clarification to the Court.

Mr. Homer offered rebuttal regarding the witnesses.

The Court further inquired regarding named and unnamed witnesses.

Mr. Homer had no further rebuttal argument for the Court.

The Court inquired as to the communications between counsel regarding witnesses and depositions.

Mr. Homer responded in clarification to the prior communications of counsel regarding the deposition of the Bank of Idaho.

Mr. Robinson offered clarification on his interpretation of the communications.

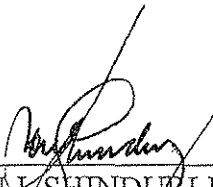
Mr. Homer addressed the Court regarding the deadline as to the deposition of the Bank of Idaho.

The Court accepted Mr. Robinson's assertion that Carol Seidenberg will not be used as a witness at trial. The Court informed the parties that Gary Wade and Jack Schipper are to be used solely as impeachment witnesses; if used as a substantive witness they will not be allowed to testify, as they were not previously disclosed prior to discovery cut-off date.

The Court precluded the deposition of the Bank of Idaho. The Court asked Mr. Homer to prepare the appropriate order.

Court was thus adjourned.

cc: Charles Homer
Brent Robinson
CC-2005-360/373 @ 1874/0



JON J. SHINDURLING
District Judge

Charles A. Homer, Esq. (ISB No. 1630)
Robert M. Follett, Esq. (ISB No. 3856)
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.
330 Shoup Avenue, 3rd Floor
P. O. Box 50130
Idaho Falls, Idaho 83405-0130
Telephone: (208) 523-0620
Facsimile: (208) 523-9518

2005 MAR -7 PM 1:51

DISTRICT COURT
MAGISTRATE DIVISION
BONNEVILLE COUNTY
IDAHO

Attorneys for Defendant Thomas R. Gold and
for Third Party Plaintiffs Richard L. Gold and Tomac Packaging, Inc.

IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF BONNEVILLE

CHRISTIANNE VREEKEN,

Plaintiff,

vs.

LOCKWOOD ENGINEERING, B.V., a
Netherlands corporation; GERBROEDERS
MEIJER BELEGGING, B.V., a Netherlands
corporation; JAN VREEKEN, an individual,
and THOMAS R. GOLD, an individual,

Defendants.

CASE NO. CV-01-2279

**SECOND AFFIDAVIT OF
CHARLES A. HOMER IN
SUPPORT OF MOTION FOR
SUMMARY JUDGMENT –
REPLY**

THOMAS R. GOLD, an individual,

CrossClaimant,

vs.

LOCKWOOD ENGINEERING, B.V., a
Netherlands corporation; GERBROEDERS
MEIJER BELEGGING, B.V., a Netherlands
corporation; and JAN VREEKEN, an
individual,

CrossDefendants.

THOMAS R. GOLD, an individual,
RICHARD L. GOLD, an individual, and
TOMAC PACKAGING, INC., a
Massachusetts corporation,

CrossClaimant and Third
Party Plaintiffs,

vs.

LOCKWOOD PACKAGING
CORPORATION, a Delaware corporation
("LPC"); and LOCKWOOD PACKAGING
CORPORATION IDAHO, an Idaho
corporation ("LPC Idaho"),

Third Party Defendants.

STATE OF IDAHO)
)ss
County of Bonneville)

Charles A. Homer, Affiant, being first duly sworn on oath deposes and says:

1. I am attorney with the law firm of Holden, Kidwell, Hahn & Crapo, P.L.L.C. and an attorney of record in the above-entitled matter representing Thomas R. Gold, Richard L. Gold and Tomac Packaging, Inc.

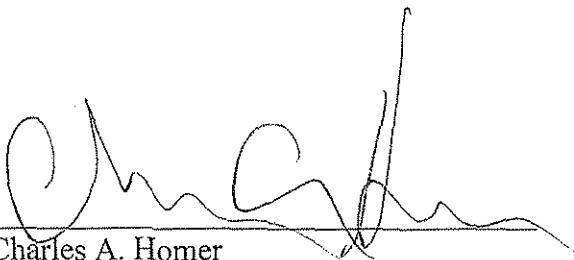
2. This Affidavit is made on my personal knowledge and from my review of the pleadings and depositions taken in this action.

3. On January 8, 2003, I participated in the taking the deposition of Lorna Schuebert. Attached as Exhibit "A" are true and correct copies of the following pages from the transcript of such deposition of Lorna Schuebert: Pages 13 and 14.

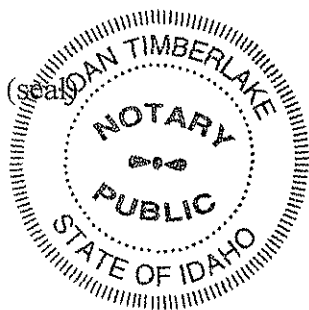
4. On September 8, 2003, I participated in taking the deposition of Robert Staker

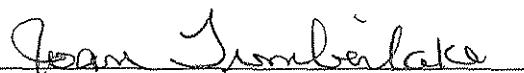
who testified that he was at that time the operation manager with Lockwood Packaging Corporation of Idaho in charge of the warehouse, shipping and receiving. Attached hereto is Exhibit "B" are true and correct copies of the following pages from the transcript of the deposition of Robert Staker: Page 20

Dated this 7th day of March, 2005.


Charles A. Homer

SUBSCRIBED AND SWORN TO before me this 7th day of March, 2005.




Notary Public for Idaho
Residing at Idaho Falls, Idaho
My Commission Expires: 9-17-07

CERTIFICATE OF SERVICE

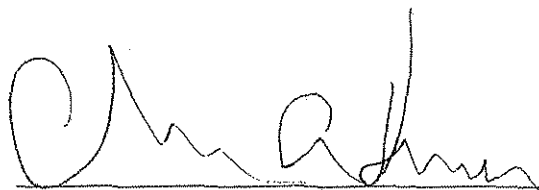
I hereby certify that on this 7th day of March, 2005, I served a copy of the following described pleading or document on the attorneys listed below by hand delivering, by mailing or by facsimile, with the correct postage thereon, a true and correct copy thereof.

DOCUMENT SERVED: **Second Affidavit of Charles A. Homer in Support of Motion for Summary Judgement - Reply**

ATTORNEYS SERVED:

Brent T. Robinson *Federal Express*
LING & ROBINSON *Hand Delivery*
P.O. Box 396 *Facsimile*
Rupert, Idaho 83350-0396 *Certified*

Paul B. Rippel *First Class Mail*
Hopkins Roden Crockett Hansen *Hand Delivery*
& Hoopes, PLLC *Facsimile*
428 Park Ave *Certified*
P.O. Box 51219
Idaho Falls, ID 83405-1219



Charles A. Homer
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.

G:\WPDATA\RMF\10199 Gold\Bank of Idaho\Pleadings & Disc\SI Pleadings\ARCAHReply.wpd

DEPOSITION OF LORNA

SHEET 4 PAGE 13

1 A. You know, I mean, everybody pretty much

2 said -- you know, I've heard it repeated a lot. I

3 mean, everybody in the office, I think, heard it.

4 Q. It's becoming legend?

5 A. Yeah, pretty much.

6 Q. What I'm trying to do is track down this
7 legend and find out kind of the source of it. So I'm

8 trying to get to it as much as I can. You've heard
9 it from Hans, I guess?

10 A. Yeah.

11 Q. Anyone else you've heard it from?

12 A. Not -- I mean, a little bit from Ellen,

13 but it was stuff that I had already heard pretty
14 much.

15 Q. Anything specifically that you heard
16 from Hans that they may have done as far as providing
17 improper or incorrect information?

18 A. I never got any specifics, I mean. And
19 I think that a lot of what happened didn't really
20 take place in Idaho, what he was talking about, that
21 I know of.

22 Q. Do you have any knowledge that either
23 Tom or Richard Gold did anything that was improper or
24 inappropriate in regard to their management or
25 relationship with the Lockwood Idaho company?

PAGE 14

1 A. No, I don't know that.

2 Q. Have you heard anything from anyone that
3 would indicate they did something that was improper
4 or inappropriate?

5 A. Again, just the same thing, just what --
6 you know, of Hans's feeling.

7 Q. It came from Hans?

8 A. Yeah.

9 Q. Anyone else that's given you any
10 information?

11 A. No.

12 Q. How about Robert, has he given you any
13 information?

14 A. Rob?

15 Q. Rob.

16 A. You know, I mean, we talk about just
17 what we've heard and stuff like that, but it's
18 basically the same thing.

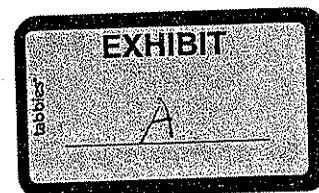
19 Q. Has Rob indicated to you that he has any
20 personal knowledge one way or the other?

21 A. No.

22 Q. What's your actual job, what are your
23 duties?

24 A. I just -- I'm in charge of manufacturing
25 and scheduling, you know, the products. And then I

1043



1 that the obsolete inventory was on the books of
2 Lockwood Idaho, let me go back to that; who told you
3 that?

4 A. I don't remember. I don't remember.

5 Q. Do you have any information that would
6 indicate that Tom or Richard Gold knew that this was
7 inventory on the books of Lockwood Idaho that should
8 not have been?

9 A. No.

10 Q. No one has told you that?

11 A. No.

12 Q. You were around May of 2000 when the
13 Golds and Mr. Vreeken split up; is that correct?

14 A. Yes.

15 Q. Were you involved in any of those
16 discussions?

17 A. No.

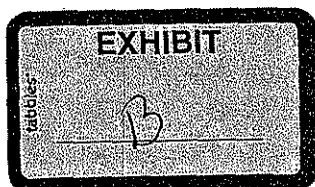
18 Q. So did Mr. Vreeken contact you and ask
19 you any questions about the business?

20 A. No.

21 Q. And as far as whatever was talked about
22 back and forth, you wouldn't have any knowledge of
23 that?

24 A. That is correct.

25 Q. Has anyone told you that in connection



Charles A. Homer, Esq. (ISB No. 1630)
Robert M. Follett, Esq. (ISB No. 3856)
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.
330 Shoup Avenue, 3rd Floor
P. O. Box 50130
Idaho Falls, Idaho 83405-0130
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DISTRICT COURT
MAGISTRATE DIVISION
BONNEVILLE COUNTY
IDAHO

Attorneys for Defendant Thomas R. Gold and
for Third Party Plaintiffs Richard L. Gold and Tomac Packaging, Inc.

IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF BONNEVILLE

CHRISTIANNE VREEKEN,

Plaintiff,

vs.

LOCKWOOD ENGINEERING, B.V., a
Netherlands corporation; GERBROEDERS
MEIJER BELEGGING, B.V., a Netherlands
corporation; JAN VREEKEN, an individual,
and THOMAS R. GOLD, an individual,

Defendants.

THOMAS R. GOLD, an individual,

CrossClaimant,

vs.

LOCKWOOD ENGINEERING, B.V., a
Netherlands corporation; GERBROEDERS
MEIJER BELEGGING, B.V., a Netherlands
corporation; and JAN VREEKEN, an
individual,

CrossDefendants.


CASE NO. CV-01-2279

**SECOND AFFIDAVIT OF
THOMAS R. GOLD IN SUPPORT
OF MOTION FOR SUMMARY
JUDGMENT - REPLY**

- b. Memorandum dated January 10, 2000, from me to Jan Vreeken, Richard Gold, and Steve Snow regarding Garden Fresh, a true and correct copy of which is attached hereto as Exhibit "B".
- c. Memorandum also dated January 10, 2000, from me to Jan Vreeken, and Steve Snow regarding the Deluxe, a true and correct copy of which is attached hereto as Exhibit "C".
- d. Memorandum dated January 15, 2000, from me to Jan Vreeken, Richard Gold and Steve Snow regarding Garden Fresh – Drew Wahlin Phone conversation, a true and correct copy of which is attached hereto as Exhibit "D".
- e. Memorandum dated January 14, 2000, from me to Paul Laggis regarding Deluxe, a copy of which memorandum was copied to Steve Snow and Jan Vreeken, a true and correct copy of which is attached hereto as Exhibit "E".
- f. Memorandum dated January 21, 2000, from me to Jan Vreeken, Richard Gold and Steven Snow regarding Garden Fresh, a true and correct copy of which is attached hereto as Exhibit "F".
- g. Memorandum dated January 31, 2000, from me to Paul Laggis, copied to Jan Vreeken and Steve Snow, regarding Deluxe, a true and correct copy of which is attached hereto as Exhibit "G".
- h. Memorandum dated March 2, 2005 from myself to Paul Laggis, a true and correct copy of which was sent to Steve Snow and Jan Vreeken, a true and

correct copy of which is attached hereto as Exhibit "H".

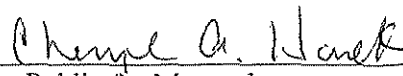
Dated this 4th day of March, 2005.



Thomas R. Gold

SUBSCRIBED AND SWORN TO before me this 4 day of March, 2005.

(seal)



Notary Public for Massachusetts
Residing at: Woburn MA
My Commission Expires: 7/17/09

CHERYL A HOUCK
Notary Public
My Commission Expires
July 17, 2009

CERTIFICATE OF SERVICE

I hereby certify that on this 7th day of March, 2005, I served a copy of the following described pleading or document on the attorneys listed below by hand delivering, by mailing or by facsimile, with the correct postage thereon, a true and correct copy thereof.

DOCUMENT SERVED: **Affidavit of Thomas R. Gold in Support of Motion for Summary Judgement - Reply**

ATTORNEYS SERVED:

Brent T. Robinson
LING & ROBINSON
P.O. Box 396
Rupert, Idaho 83350-0396

Federal Express
 Hand Delivery
 Facsimile
 Certified

Paul B. Rippel
Hopkins Roden Crockett Hansen
& Hoopes, PLLC
428 Park Ave
P.O. Box 51219
Idaho Falls, ID 83405-1219

First Class Mail
 Hand Delivery
 Facsimile
 Certified



Charles A. Homer
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.

G:\WPDATA\RMF\10199 Gold\Bank of Idaho\Pleadings & Disc\SJ Pleadings\AffTomGoldReply.wpd

To: Jan Vreeken
Richard Gold
Steve Snow
From: Tom Gold
Subject: Garden Fresh
Date: January 6, 2000

Gentlemen:

I wanted to convey the gist of the meeting I had regarding Garden Fresh yesterday.

As you know, they have not taken anywhere close to the inventory that they said they would. In point of fact, according to Idaho records, they have not pulled any inventory since November 24, 1999. They have also returned items for credit such that you must go back 4 months for them to have a net positive shipping balance with us. They have over \$500,000 of inventory on the floor (\$100,000 +/- paid for), and apparently about \$75,000 worth of raw material to make orders sitting at Deluxe. According to Deluxe, our exposure to them is \$600,000.

The meetings were held at the law office of Paul Laggis in American Falls. He is a sole practitioner who appears to be in his early to mid 30's. He has what I would consider a small town practice, focusing generally on small matters such as wills, divorces, and other simpler type transactions. He did not indicate any particular exposure in the business law area. However, I found him to be an intelligent and articulate person, apparently quick on the uptake.

Also present in person were Tom Lugo and Don Braden (one of the Duffin group farming families).

Present by phone during a portion of the meeting were Mark Williams and Bob Vogel of Deluxe Packaging.

The bottom line is that Garden Fresh is out of money and has no customers for its products. They have a dispute with Marketing 500/Kathy Virtue (their marketing organization, to whom they owe at least \$150,000). She informed Publix and Safeway that they were a shaky company in dispute with her, and they pulled their business. This happened the week before Christmas. Apparently this was disclosed by Jeff Duffin to Steve Snow in a very sugar coated way at some point over the New Year period.

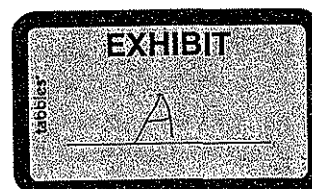
They have shut down operations.

They are all trying to market the product themselves to stores in this region.

The net worth of the company is \$50,000 +/- . They are the owners of the equipment in the facility, but it is subject to a lien of the bank for the term equipment loan (listed below.)

They have an exclusive license to the potato uses of Mark Terry's patent, an arrangement which Laggis characterized as "secure."

1050



Memorandum
03/02/05
Page 2

Total payables are \$339,856. Total loans are:

Western Bank Line of Credit	\$288,863
Duffin	73,242
Working capital line	\$237,538
Term loan on equipment	<u>\$1,400,000</u>
	\$3,110,780

The 1.4mm loan expired on December 27+/- but will be renewed as a Duffin loan. How this will be characterized on the GF balance sheet (loan or contribution to capital remains to be determined.)

The Duffin/Braden/Funk group has apparently invested \$3,000,000 in this venture and is "tapped out." This is apparently in direct contradiction to representations made to Steve Snow and Bob Vogel when they were in Garden Fresh last year that the group had equity of \$20,000,000 - \$30,000,000 - illiquid in land, no doubt, but equity nonetheless.

According to Laggis and Braden, there is not a penny to pay anything to us at this point.

Laggis blames all of this on inexperience on the Duffin group's part, and their willingness to go along with Mark Terry's program. Mark is still trying to tell them that if he had another \$500,000, he could get this thing going.

Their goal is to keep Mark Terry around to make the process work. The reasons Mark may stay (even as he tries to fund a new operation for this process relating to mushrooms) is that he has \$750,000 of his own money sunk into this process (before the Duffins got involved), and because he is broke - they continue to pay he, Larry and one other guy a salary

Laggis said that things are being done now that should have been done a year ago, in terms of reorganizing and streamlining the management of the company. Mark Terry and Larry are now only involved on the technical and operations side and as owners (20%). The board has been shrunk from 12 to 5, and consists of:

- Paul Laggis
- Lance Funk
- Don Braden
- Drew Whallin of Boise (see below)
- John Glarem of Boise (see below)

They are forming a C corporation, but I was assured that this was not in any way an attempt to avoid liabilities, but merely a reorganization from an LLC to a more marketable form of incorporation from an investor perspective.

They are looking for interim bank funding (up to \$1MM, to be obtained in a 1-2 months time frame) and venture funding (up to \$5-7MM, to be obtained in a 3-6 month time frame.)

Drew Whallin, a financial funding and organizational consultant in Boise, has been discussing the situation with the group over the past month or two, and has been retained in the past 2 weeks to put the organization into shape and to find funding for it. Drew represents that he has never failed to fund a deal he has taken on. They have gotten references on the guy from competitors of his and from former clients. From what I heard, the references were good, but not glowing (my interpretation.)

He has brought in John Glarem of Boise, former CEO of Ore-Ida, to provide sales and marketing advice and management. John Glarem is a very busy and successful guy who really likes the product, according to Laggis. He is potentially bringing in other former Ore-Ida marketing people to work on the project.

Memorandum

03/02/05

Page 3

Both Glarem and Whallin are taking stock in the organization as sole compensation for their services, according to Laggis. Both are apparently busy and successful people.

Laggis (and I, if true) find this to be encouraging.

Whallin has retained the firm of Holley Troxil (spelling?) to do the legal work. This is apparently the largest law firm in Idaho.

Laggis, who has never done this before, is almost done with a business plan which he prepared based on a template of Whallin's. He hopes to have a draft to Whallin early next week for review. Whallin and the attorneys will massage it and get it ready for presentation to "the financial markets."

I have asked to see copies of the business plan draft. I have also asked to meet with Glarem and Whallin in person in Boise as soon as possible. They said Whallin would be back in the office next week Monday, and they would be in touch with him to expect my call. I have also asked if they would be willing to let us see copies of contracts and agreements, etc., relating to the formation, management and rights in the organization and the Terry patent on the process. They expressed willingness in a vague way to do so.

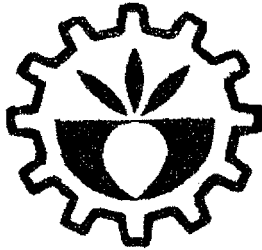
I informed them that we were in this deal based on, and were still relying upon, the guarantee of Jeff Duffin that we would be paid. They did not respond to this one way or another. For your information, Bob Vogel has confirmation of this guarantee by Jeff, as President of Duffin Potato, in his note from the meeting when he was there.

In essence, and belatedly (now that the cart is out of the barn), they seem to have completely opened themselves to our examination and inquiry. Throughout the meeting, Don Braden was so upset at this situation that he seemed on the verge of tears. I think all of them feel embarrassed and mortified that they are in this situation where they cannot pay their bills. Tom Lugo had a conversation with Jeff Duffin that seemed to confirm this.

Finally, I just got off the phone with Mark Williams and Bob Vogel. Their position is that their customer is Lockwood, and that we are smack in the middle. They will be getting back to me next week with a proposal that we buy them out of this problem at a steep discount (their cost of materials/direct costs - which one I am not sure.)

Please let me know if you have any questions.

TRG68/tg



Lockwood

271 Salem Street, Unit G, Woburn, MA 01801
TEL: 781-938-1500 FAX: 781-938-7536
E mail address: LOCKWOODUS@AOL.COM

Memorandum

To: JAN VREEKEN
RICHARD GOLD
STEVE SNOW

From: Tom Gold

Subject: GARDEN FRESH

Date: January 10, 2000

I spoke with John Glarem today. He is the former CEO of Ore Ida in Idaho, who has been brought on to get this project back on track from the business side.

I told him who we were as a creditor on the packaging side, and informed him of our frank meeting with Laggis and Braden in American Falls last week. I told him that everyone is looking to him as the guru to turn this thing around. This is what he said:

- He has been involved for less than 30 days, and is in no way ready to give a prediction of whether this thing can be made into a success at all.
- He says there are significant questions about the viability of this project, in that it is an attempt to launch a new brand, and a new market category, both of which are extremely difficult.
- He says he sees some areas where they went wrong. He has recommendations already, but was unwilling to share them with me because he has not related them to the principals as yet.
- I asked him whether it was a product he "believed in." He said this would be a stretch, but it was certainly a product he saw the potential of.
- He has taken a small amount of stock for his work at the present. He is not getting paid any money by GF. This I take as a good sign. In a way he sees this as "payback" for Idaho potatoes, which he says have been very good to him.
- He says there is a need for intensive marketing research that has not been done (although he also said later that he has most of the marketing information (90%) that he needs to come up with recommendations for a marketing plan.)
- He says that they have not asked the right questions, or looked under the right rocks, to put together a program that can be presented to make this project a success or presentable to financing sources. His goal is to ask the right questions. He says he knows the right rocks to look under.

1053



- At one point he said that they should be able to get a capital infusion, but I'm not sure he meant to be as committed on this point as it sounded.
- He says that he did not see this as a project where you fix it up and sell it to another player in the fresh cut market. He did not know who Redi Pak was. This is somewhat of a concern. I wonder whether, as a potato guy he is the right one to do this, or whether someone on the fresh cut side would be better.
- He is committed in his own mind to look fairly hard at this project for 30-60 more days, and to see if at that time he can see the light at the end of the tunnel. If he can, he will make recommendations to the principals. If he can't, or if the principals won't go along with his recommendations, then he will bow out.
- He says there is a big feasibility question associated with a relaunch.
- He says there are "product related" issues with GF. This is of great concerns, because if they must change the product, they must change the packaging, leaving us nowhere!!!!!!!!!! He did not say this, but he did not deny it when I suggested it to him either.
- After 60 days, he feels they will be ready to go to the financial markets with their marketing plan. He feels that a relaunch would come in a period 3-6 months after that 60 day period.
- He has not pulled in anyone else from Ore Ida formally, but he was telling his wife over the weekend (he worked on the project over the weekend) that he has access to expertise in every area that you could possibly need for this project.
- I was encouraged that they have told him that their exposure on the packaging side is \$900,000, which is in fact our total sale price of goods.

At first, he seemed to be really downplaying his commitment to and hopes for this project, but as he went along he started to indicate more interest and willingness to devote some period of good effort to the cause.

I have not yet heard from Mark Williams of Deluxe regarding their position.

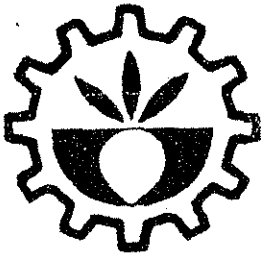
At the present time, my recommendations are as follows:

- a. Try to get written confirmation from Duffin that they will stand up to this thing. At a minimum I would confirm Jeff's oral representation to us ASAP, with a statement that we relied on his assurances when we got into this thing, and are still relying on them.
- b. Get the proposal from Williams and try to get at least a portion of the reduced amount from Duffin or someone.
- c. Get copies of all documentation, such as stock, operational and license agreements, and the draft of their business plan.
- d. Get a security interest in the license and in any hard assets like equipment we can.
- f. Get local counsel involved.
- g. Invoice them for everything, whether shipped or not shipped to us or to them. I would want to talk to them and to local counsel before I did this.

Though we must get what we can, I think we have to be careful not to be overly aggressive because I don't know what our leverage is, and because Duffin is such a good customer.

I am surprised that I have not heard from you, Jan or Steve, in response to my memo on this subject of last week.

TRG68/tg



Lockwood

271 Salem Street, Unit G, Woburn, MA 01801
TEL: 781-938-1500 FAX: 781-938-7536
E mail address: LOCKWOODUS@AOL.COM

Memorandum

To: JAN VREEKEN
STEVE SNOW
From: Tom Gold
Subject: DELUXE
Date: January 10, 2000

Gentlemen:

Spoke with Mark Williams and Bob Vogel this afternoon.

They indicate our exposure is \$597,000 +/-, which is \$517,000 in payables and finished goods, and \$79,504 in raw material.

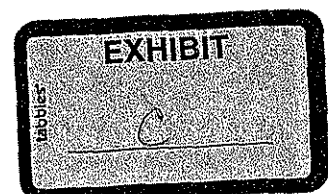
They are willing to give us a cash discount of \$229,000+/-, which is \$150,000 off the cost of the finished goods and all \$79,504 for the raw material, for which they are trying to find another home (although they have not been successful to date.)

This would make the total exposure \$367,000, which they say is their direct costs of finished goods.

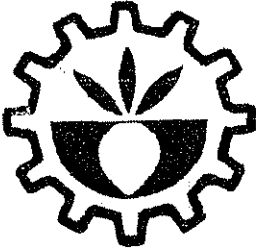
Laced throughout the conversation is their desire to get their cost of raw materials out of this.

My only question is whether this \$367,000 is really their direct cost or their cost of raw materials. Based on the percentage, I would say it is their direct cost, but this is only a wild guess. I have asked Steve to get a general sense of this from our other poly vendors.

1056



Also, for your information and files in the agreement of Garden Fresh direct with Deluxe that they would pay for all this stuff if not taken before 4/31/00.



Lockwood

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E mail address: LOCKWOODUS@AOL.COM

Memorandum

To: JAN VREEKEN
RICHARD GOLD
STEVE SNOW
From: Tom Gold
Subject: GARDEN FRESH -- DREW WAHLIN PHONE CONVERSATION
Date: January 15, 2000

I spoke January 14 with Drew Wahlin, the person working with Garden Fresh to obtain funding.

He is, as I expected, a consultant who puts small companies together with the expertise and money they need to grow a business. I know people like this in the Boston area (in fact Richard represents one.) They will take a group of people with a good idea, but not a lot of experience in some way, either in running it or in bringing it to market, help them with their business plan, put them together with their contacts who may have relevant knowledge and experience, and, once the right structure and business plan are in place, bring it to their contacts in the financial community.

They also serve (although not formally) as bush beaters for good deals for the front end (1st and second tier, as Wahlin calls it) investment banking community (essentially venture capitalists and "venture lenders", meaning bankers who take an equity kicker.)

Drew came to Garden Fresh through Paul Laggis (the GF lawyer), who met him at an Idaho Bar Association seminar where Drew was speaking.

First, my overall impression is that he is not the heavyweight that John Glerem is (nor would I expect him



WAHLIN CONVERSATION 10

March 2, 2005

PAGE 2

to be, in that he is a lone consultant, in effect, and not the former CEO of a major company.) He does seem to know the business and the lingo of his trade, and he claims to have never failed to fund a deal at at least the level he thought the company needed, once he took it on (although he is quick to say that there is always a first time).

He has confirmed that he has a signed engagement letter with Garden Fresh.

He has no staff, but employs from a pool of 20 or so independent consultants as needed based on expertise.

He says that he evaluates many deals at a time (up to 25 a week), but only takes a very few (at the present time he says he has 7 deals he is working on, no others in specialty foods, all located in the greater Northwest). After an initial screening, he will perform a more in depth evaluation of the company (20-30 hours.) He says that he evaluates deals on the basis of several criteria:

- First he talks to his investment banking contacts to see what the appetite is for companies in the area that the company is in. If this looks good, then he goes a step further.
- He is looking for a fast emerging, fragmented market with no entrenched competitors. Because most of the companies he deals with cannot afford to pay fees, he always takes stock. But he is looking for something that will grow quickly and have liquidity in the relatively shorter term (which I think means a few years, rather than many years.) This is also what the venture capitalists are looking for.

WAHLIN CONVERSATION MEMO

March 2, 2005

PAGE 3

- Most important to him is the people. He says he'd rather have a mediocre deal with excellent people than the other way around. First he makes them come to Boise, to see how really interested they are. Then he gets a sense for how responsive they are, how proactive, and progressive. Are they fancy people, or are they "roll up the sleeve types" that will do what it takes to get the job done. He also checks out references.
- Once he sees that the market and the product and the people are good, he looks to see what's lacking. He wants to know that he can help the situation with his resources. If he feels he can help, he then proceeds to generate an engagement proposal that sets forth what his role is and what he will do for the company.

Drew indicates that Garden Fresh has all the elements:

- Consumer product, so quick growth.
- New product and new market segment, so no entrenched or established competitors
- Competitive advantage in the processing and packaging of the product -- longer shelf life
- The right kind of people. He was impressed that they are on the floor actually operating the machinery to get the product as, when needed. They have been responsive and progressive and have acted on his suggestions. They e mail him as late as 10PM. They are committed.
- He can help by bringing in consumer product marketing and sales expertise (John Glarem.)

He feels that the company is well set from a product, production and accounting side. What they lack is a strong industry based CEO, and marketing. That is part

WAHLIN CONVERSATION LAD

March 2, 2005

PAGE 4

of what he is doing. He says that it is fortunate that Ore Ida moved back to Pittsburgh (Heinz), because it has left a good pool of talent in the Boise area with the relevant required credentials and expertise.

At the present time, the engagement letter is signed. Although it took longer than he wanted (small family business sensitivities), he has restructured the management and reduced the size of the Board from 12 to 5. He has just received what he characterized as a "very" rough draft of a business plan from Garden Fresh. He, Glerem and his law firm (Hawley Troxel) will massage it a lot. He and his consultants are gathering marketing information and preparing some technical marketing analysis (he called it an audit) as to how to position this product in distribution channels. This is also required as his due diligence.

For example, there is some thought that this product should not be positioned in the replacement meal category, but rather in the dairy category, since the handling and shelf life of the product are very similar to that of eggs.

There is also some thought of working with institutional regional food distributors (eg, Cisco, Bunzel, ARA).

They may also approach Albertsons (based in Boise) direct.

In terms of the time frame for funding, he feels that he will have a business plan within 30-60 days (maybe more, depending on how quickly information is available, particularly the information Glerem has access to). He will then present the business plan to his funding sources (he mentioned Piper/Jaffrey (Minneapolis) as a potential source.) Once presented, he would have a

WAHLIN CONVERSATION 1140

March 2, 2005

PAGE 5

thumbs up or down in a few days, with 30 days for documentation, due diligence and funding.

A total of 90 days all other things being equal. This is a shorter time frame than we had been told by others.

Drew says that he has not made any specific representations about the amount of funding GF can expect. The business plan and its projections (what the company can actually use and justify) will control that. He did say that a typical funding amount for a first round financing is \$5-7MM. Anything less is not worth a VC's time, in that you have to do the same due diligence, documentation, etc. for a \$500,000 deal as you do for a deal 10 times that size.

In the meantime, he is hoping to get them bridge financing from a venture lender.

He says that he sees nothing with this situation that makes him uncomfortable about getting it funded, but is also quick to point out that nothing in this area is certain. Company factors and external factors (economic or segment downturn, change in capital markets, etc.) all have an impact on whether funding will actually occur.

He offered references, which he e mailed me (along with other materials). These are attached.

Finally, I informed him about the Deluxe situation and asked if he had any influence on bringing the Board to a conclusion favorable to us. He said he did not. He does not sit on the Board until funding occurs. He is really just a consultant at this point, with influence (if he chooses to use it) but no power.

WAHLIN CONVERSATION 240

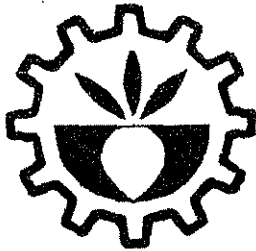
March 2, 2005

PAGE 6

Any requests regarding documentation (business plan, financials, engagement letter, underlying agreements) he said must come from the company itself.

Lets discuss this ASAP. I have some further thoughts about selling the idea of a Deluxe pay off to the Board as well.

TRG68



Lockwood

271 Salem Street, Unit G, Woburn, MA 01801
TEL: 781-938-1500 FAX: 781-938-7536
E mail address: LOCKWOODUS@AOL.COM

Memorandum

VIA FACSIMILE
208-226-2578 (2 PAGES)

To: PAUL LAGGIS, ESQ.
From: Tom Gold
Subject: DELUXE
Date: January 14, 2000

Dear Paul:

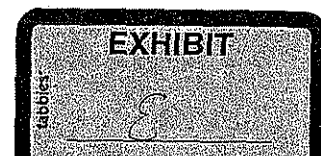
I wanted to put in writing my thoughts regarding the situation with Deluxe as you prepare to discuss the matter of a payoff with the Board on Monday.

As you and I discussed, the concept is to offer a substantially reduced amount to Deluxe in satisfaction of all their claims. Though I have not discussed it with them specifically, I now feel I can get them to take approximately \$350,000 as full payment of \$600,000 in outstanding invoices (a savings of a quarter of a million dollars!!)

Jeff Duffin confirmed to Steve Snow this week that his organization and the three families stand behind the obligations of Garden Fresh to Lockwood Packaging. We are very comforted by this confirmation and are counting on it. As mentioned to you before, Lockwood already has over \$300,000 invested in Garden Fresh materials. We are prepared to sit tight on this investment as you try to relaunch the company. We have faith!

The only fly in the ointment is Deluxe, who could fold the whole house of cards should they decide to get ugly.

1064



Given that your group will stand behind the obligations of Garden Fresh in the end, doesn't it make sense to pay a much lesser amount now and buy the time that is needed to get the Garden Fresh business back on its feet?

You did this with the bank. I would submit that Deluxe can cause the same kinds of problems as well. If the whole house of cards tumbles, \$350,000 quickly turns into \$1MM+. It would be a shame to waste the opportunity to solve the Deluxe problem now, and at a relatively low figure.

But action must be taken now. The sooner we can get Deluxe money, the less I believe they will take. The longer it takes, the uglier it will get and the more they will want (not to mention those damned lawyers!!!!).

We have believed, and continue to believe, in Garden Fresh and the Duffin/Braden/Funk group. We hope that the Board will take the necessary action to give everyone the breathing room needed to make Garden Fresh a success.

Please let me know if you have any questions or thoughts. Otherwise I will look forward to hearing from you on Tuesday regarding the outcome of the Board meeting.

Sincerely,

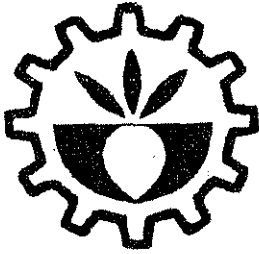
Tom Gold

TRG68/tg

cc: Steve Snow
Jan Vreeken

TRG68/tg

PS. I did indeed talk to Drew today at some length. Thanks for your help there.



Lockwood

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Memorandum

To: JAN VREEKEN
STEVE SNOW
RICHARD GOLD
From: Tom Gold
Subject: GARDEN FRESH
Date: January 21, 2000

Spoke with Paul Laggis today. He will meet with the Board on Monday to discuss what if any counter-proposal they will make to Deluxe's offer.

In the meantime, I think we need to begin preparing for no counter offer, and how we are going to deal with Deluxe when things get ugly.

I asked him also about the documentation I had asked for previously, and he said that this request had made people nervous. I told him that my intent was only to get a sense of what was there and what their plans were. Although I never mentioned it, he agreed that I could get anything I was asking for as part of the litigation process. I told him that that was not my reason for asking in any way. I told him that we had shown our trust in 1 million different ways (meaning dollars), and that I was disappointed that this was the approach that they were taking. I also told him that we were very disappointed that Jeff would have denied his agreement that the three families would stand behind the obligations if worse came to worse.

He said that this may have been his fault, because he asked Jeff in front of all the others, rather than alone one-on-one. I told him that we thought that might have been the issue.

1066



We also talked about the corporate reorganization of Garden Fresh from an LLC into a corporation. I told him I wanted written agreement from both entities that all assets and all liabilities (including ours) would be transferred into the new corporation. He said there was never any intention to do anything else, and he seemed to agree to do that.

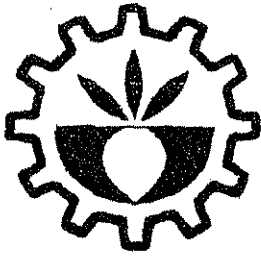
Glerem was disappointed in their version of the business plan. He and a group of his people are redoing it. It will be ready in 5 weeks, because Glerem has other commitments he must turn to at that time for some period. Mark Terry and Larry Stevenson are going over every week or so for working sessions.

For everyone's information, the 11 shareholders of Garden Fresh are:

Don Brading
Jody Brading (younger brother)
Ralph Brading (father, basically inactive and in Arizona)
Lance Funk
Vern Duffin (Dad)
Glen Duffin (oldest brother, 47+/-)
Jimmy Duffin (middle brother, 33+/-)
Jeff Duffin (youngest brother, 30+/-)
Richard Shelosky (?) (Jeff's father in law, former farmer, ground all leased out, now working in the packing shed)
Mark Terry
Larry Stevenson

Please do not hesitate to contact me should you have any questions.

TRG68/tg



Lockwood

271 Salem Street, Unit G, Woburn, MA 01801
TEL: 781-938-1500 FAX: 781-938-7536
E mail address: LOCKWOODUS@AOL.COM

Memorandum

To: PAUL LAGGIS
From: Tom Gold
Subject: DELUXE
Date: January 31, 2000

Dear Paul:

I called you last week, but I didn't hear from you. You had also promised to call.

Deluxe has notified us that they are withdrawing their offer to reduce their claim as of February 4, 2000 (this Friday.)

My guess is that demands and litigation will then ensue, and at the full level of \$1MM.

My guess is that this would be the end.

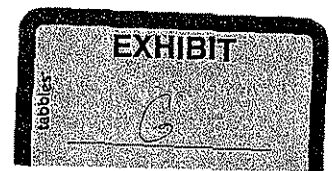
I have been waiting for several days/weeks to hear at least some counterproposal from Garden Fresh. You have managed to take care of all of your other creditors. Based on the relationship of friendship, and the trust we have placed in the principals of Garden Fresh/The Three Farming Families, I find it unbelievable that there isn't at least something we can offer Deluxe to keep them happy (or at least at bay) for a few weeks.

Please call me as soon as possible to discuss.

Sincerely,

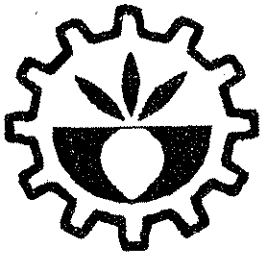
Thomas R. Gold

1068



TRG68/tg

cc: Steve Snow
Jan Vreëken



Lockwood

271 Salem Street, Unit G, Woburn, MA 01801
TEL: 781-938-1500 FAX: 781-938-7536
E mail address: LOCKWOODUS@AOL.COM

March 2, 2005

VIA FACSIMILE AND REGULAR MAIL
208-226-2578 (6 pages)

Paul Laggis, Esq.
PO Box 419
American Falls, ID 83211

Dear Paul:

Enclosed please find 2 originally executed copies of the revised NDA. You will note that I made 2 additional small changes in capitalizing the "I" in the word "Information" in the first introductory paragraph to the agreement (so that it corresponds exactly with the term defined in Section 1 of the agreement.)

Please sign one of these originals and return it to me. The other, of course, is for your files.

I look forward to receiving whatever information you can give me, including particularly:

1. Corporate documentation for the new and the old GFOI
2. Merger documentation
3. Business plan and related and supporting documentation
4. Patent
5. Licensing agreement relating thereto
6. Updated time line to funding

Also, I would really appreciate being able to speak with John Glerum again in the very near future to get his take

1070



Paul Laggis
March 2, 2005
Page 2

on where things stand (since he seems largely to be in control of the agenda at the present time.)

I look forward to hearing from you soon.

Thanks in advance for your help in this matter.

Cordially,

Tom Gold

TRG69/tg

cc: Steve Snow
Jan Vreeken

IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF BONNEVILLE

CHRISTIANNE VREEKEN,)
)
Plaintiff,)
vs.)
)
LOCKWOOD ENGINEERING, B.V.,)
a Netherlands corporation;)
GERBROEDERS MEIJER BELEGGING,)
B.V., a Netherlands corporation;)
JAN VREEKEN, an individual, and)
THOMAS R. GOLD, an individual,)
)
Defendants.)

Case No. CV-2001-2279

MINUTE ENTRY MOTIONS

THOMAS R. GOLD, an individual,)
)
Cross-Claimant,)
)
vs.)
)
LOCKWOOD ENGINEERING, B.V.,)
a Netherlands corporation;)
GERBROEDERS MEIJER BELEGGING,)
B.V., a Netherlands corporation a/k/a;)
GERBROEDERS MEIJER BELEGGING,)
B.V.; and JAN VREEKEN, an individual,)
)
Cross-Defendants.)

THOMAS R. GOLD, an individual,)
 RICHARD L. GOLD, an individual, and)
 TOMAC PACKAGING, INC., a)
 Massachusetts corporation)
)
 Cross-Claimants and)
 Third-Party Plaintiffs,)
)
 vs.)
)
 LOCKWOOD PACKAGING)
 CORPORATION, a Delaware corporation)
 (“LPC”); and LOCKWOOD PACKAGING)
 CORPORATION IDAHO, and Idaho)
 Corporation (“LPC Idaho”),)
)
 Third-Party Defendants.)
 _____)

March 14, 2005, a Pretrial Conference, Motion to Quash Affidavit’s and Motion for Summary Judgment came on for hearing before the Honorable Jon J. Shindurling, District Judge, sitting in open court at Idaho Falls, Idaho.

Ms. Nancy Marlow, Court Reporter and Ms. Rhonda Quintana, Deputy Court Clerk, were present.

Mr. Brent T. Robinson appeared on behalf of the defendants, Lockwood et al.

Mr. Chuck Homer appeared behalf of the defendant and third party plaintiffs, Gold.

Mr. Robinson addressed the Court in support of the Motion to Quash Affidavits.

Mr. Homer responded in opposition presenting oral argument that the parties should only respond to the matters previously raised; specifically regarding correspondence between the parties

regarding the Golden Fresh account. Mr. Homer indicated they had no objection to allow Mr. Robinson time to respond to the briefs.

Mr. Robinson offered rebuttal regarding the striking of the affidavits.

The Court will deny the Motion to Strike Affidavits, but will allow fourteen (14) days to respond to the previously provided affidavits. The Court asked Mr. Robinson to prepare an order to the Court's decision.

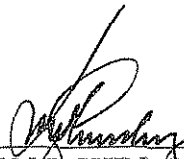
Mr. Homer addressed the Court in support of the Motion for Summary Judgment.

Mr. Robinson responded in opposition to the granting of the Motion for Summary Judgment.

Mr. Homer offered rebuttal argument.

The Court will take this matter under advisement and will issue its opinion and decision.

Court was thus adjourned.



JON J. SHINDURLING
District Judge

cc: Chuck Homer
Brent Robinson
CC-2005-375/391 @ 1858/0

Charles A. Homer, Esq. (ISB No. 1630)
Robert M. Follett, Esq. (ISB No. 3856)
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.
1000 Riverwalk Drive, Suite 200
P. O. Box 50130
Idaho Falls, Idaho 83405-0130
Telephone: (208) 523-0620
Facsimile: (208) 523-9518

DISTRICT COURT
7TH JUDICIAL DISTRICT
5 MAR 14 P 3:02
BONNEVILLE

Attorneys for Defendant Thomas R. Gold and
for Third Party Plaintiffs Richard L. Gold and Tomac Packaging, Inc.

IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF BONNEVILLE

CHRISTIANNE VREEKEN,

Plaintiff,

vs.

LOCKWOOD ENGINEERING, B.V., a
Netherlands corporation; GERBROEDERS
MEIJER BELEGGING, B.V., a Netherlands
corporation; JAN VREEKEN, an individual,
and THOMAS R. GOLD, an individual,

Defendants.

CASE NO. CV-01-2279

ORDER ON MOTION TO PRECLUDE
WITNESSES

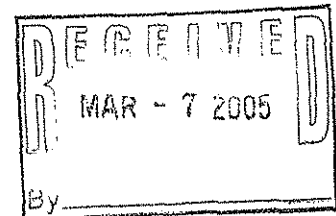
THOMAS R. GOLD, an individual,

CrossClaimant,

vs.

LOCKWOOD ENGINEERING, B.V., a
Netherlands corporation; GERBROEDERS
MEIJER BELEGGING, B.V., a Netherlands
corporation; and JAN VREEKEN, an
individual,

CrossDefendants.



THOMAS R. GOLD, an individual,
RICHARD L. GOLD, an individual, and
TOMAC PACKAGING, INC., a
Massachusetts corporation,

CrossClaimant and Third
Party Plaintiffs,

vs.

LOCKWOOD PACKAGING
CORPORATION, a Delaware corporation
("LPC"); and LOCKWOOD PACKAGING
CORPORATION IDAHO, an Idaho
corporation ("LPC Idaho"),

Third Party Defendants.

The Motion to Preclude Witnesses filed herein by Thomas R. Gold, Richard L. Gold and Tomac Packaging, Inc. (hereinafter referred to collectively as "CrossClaimants") came before this Court for hearing at 9:00 a.m. on March 7, 2005, with Charles A. Homer appearing for and on behalf of CrossClaimants. Brent T. Robinson also appeared for and on behalf of Lockwood Engineering, B.V., Gerbroeders Meijer Belegging, B.V., Lockwood Packaging Corporation, Lockwood Packaging Corporation Idaho and Jan Vreeken (hereinafter referred to collectively as "CrossDefendants"). During such hearing, Brent T. Robinson advised the Court that Mr. Robinson would agree to delete from his client's potential list of witnesses Carol Seidenberg. After hearing the arguments and agreements of counsel, and good cause appearing, therefore

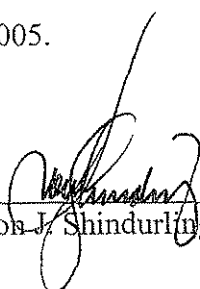
IT IS HEREBY ORDERED as follows:

1. Carol Seidenberg shall be deleted as a potential witness for CrossDefendants and CrossDefendants shall be precluded from using Carol Seidenberg as a witness at the trial in this action.

2. CrossDefendants may at trial use the testimony of Jack Schipper and/or Gary Wade as rebuttal testimony to impeach the testimony of witnesses called by CrossClaimants, but such parties may not be used to provide testimony other than for impeachment purposes.

3. CrossDefendants are prohibited from deposing a representative of the Bank of Idaho and/or using the testimony from any such representative of the Bank of Idaho at the trial on this action and the deposition previously scheduled by CrossDefendants to depose a representative of the Bank of Idaho on March 10, 2005, is hereby vacated.

Dated this 11th day of March, 2005.



Jon J. Shindurling, District Judge

CLERK'S CERTIFICATE OF MAILING

I hereby certify that I served a true copy of the foregoing document upon the following, by U.S. Mail, with the necessary postage affixed thereto.

DOCUMENT SERVED: ORDER ON MOTION TO PRECLUDE WITNESSES

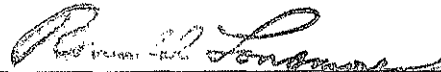
ATTORNEYS SERVED:

Brent T. Robinson
Ling & Robinson
Post Office Box 396
Rupert, Idaho 83350-0396
Fax: 208-436-6804

Paul B. Rippel
Hopkins Roden Crockett Hansen
& Hoopes, PLLC
428 Park Ave
Post Office Box 51219
Idaho Falls, Idaho 83405-1219
Fax: 208-523-4474

Charles A. Homer
Holden, Kidwell, Hahn & Crapo, P.L.L.C.
1000 Riverwalk Drive, Suite 200
Idaho Falls, Idaho 83405
Fax: 208-523-9518

Dated: March 14, 2005



CLERK OF THE DISTRICT COURT

By: 

Deputy Clerk

G:\WPDATA\CAJH\10199\Order.Witnesses.Mar705.wpd

LING, ROBINSON & WALKER
ATTORNEYS AT LAW
RUPERT, IDAHO 83350-0396

1 Brent T. Robinson, Esq.
2 LING, ROBINSON & WALKER
3 Attorneys at Law
4 615 H Street
5 P. O. Box 396
6 Rupert, Idaho 83350-0396
7 Telephone No. (208) 436-4717
8 Facsimile No. (208) 436-6804
9 Email Address: btr@idlawfirm.com
10 Idaho State Bar No. 1932

DISTRICT COURT
7TH JUDICIAL DISTRICT
5 APR -1 AM 11:00
BONNEVILLE


11 Attorneys for Lockwood Engineering, B. V.,
12 Gerbroeders Meijer Belegging, B. V., and Jan Vreeken

13 IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
14 STATE OF IDAHO, IN AND FOR THE COUNTY OF BONNEVILLE

15 CHRISTIANNE VREEKEN,)
16 Plaintiff,)
17 vs.)
18 LOCKWOOD ENGINEERING, B. V., a)
19 Netherlands corporation;)
20 GERBROEDERS MEIJER BELEGGING,)
21 B.V., a Netherlands corporation; JAN)
22 VREEKEN, an individual, and THOMAS)
23 R. GOLD, an individual,)
24 Defendants.)
25
26 THOMAS R. GOLD, an individual,)
27 Crossclaimant,)
28 vs.)
29 LOCKWOOD ENGINEERING, B.V., a)

Case No. CV 01-2279

**ORDER DENYING MOTION TO
QUASH SECOND AFFIDAVITS OF
THOMAS R. GOLD AND CHARLES
A. HOMER BUT ALLOWING IN THE
ALTERNATIVE TIME TO RESPOND
TO SAID AFFIDAVITS**

RECEIVED
MAR 17 2005
By 

ORDER DENYING MOTION TO QUASH SECOND AFFIDAVITS OF THOMAS R. GOLD AND
CHARLES A. HOMER BUT ALLOWING IN THE ALTERNATIVE TIME TO RESPOND TO SAID
AFFIDAVITS - 1

1 Netherlands corporation,)
 2 GERBROEDERS MEIJER BELEGGING,)
 3 B.V., a Netherlands corporation,)
 4 a/k/a GERBROEDERS MEIJER)
 5 BELEGGING, B.V.; and JAN VREEKEN,)
 6 an individual,)

Cross-Defendants,)

7 THOMAS R. GOLD, an individual,)
 8 RICHARD L. GOLD, an individual,)
 9 and TOMAC PACKAGING, INC.,)
 10 a Massachusetts corporation,)

Crossclaimants and)
Third-Party Plaintiffs,)

11 vs.)

12 LOCKWOOD PACKAGING)
 13 CORPORATION, a Delaware)
 14 Corporation ("LPC"); and LOCKWOOD)
 15 PACKAGING CORPORATION IDAHO,)
 16 an Idaho corporation ("LPC Idaho"),)

Third-Party Defendants.)

17
 18 The Motion to Quash the Second Affidavits of Thomas R. Gold and Charles A.
 19 Homer or in Alternative Allow Time to Respond to Said Affidavits filed herein by the
 20 defendants, Lockwood Engineering, B.V. Gerbroeders Meijer Belegging, B. V., and
 21 Jan Vreeken, by and through their attorney of record, Brent T. Robinson of the firm
 22 Ling, Robinson & Walker, came before this Court for hearing at 9:30 a.m. on March 14,
 23 2005, with Charles A. Homer appearing for and on behalf of Thomas R. Gold, Richard
 24 L. Gold and Tomac Packaging, Inc. Brent T. Robinson also appeared for and on behalf
 25 of Lockwood Engineering, B.V. Gerbroeders Meijer Belegging, B. V., and Jan Vreeken,
 26

27 ORDER DENYING MOTION TO QUASH SECOND AFFIDAVITS OF THOMAS R. GOLD AND
 28 CHARLES A. HOMER BUT ALLOWING IN THE ALTERNATIVE TIME TO RESPOND TO SAID
 AFFIDAVITS - 2

LING, ROBINSON & WALKER

ATTORNEYS AT LAW

RUPERT, IDAHO 83350-0396

1 After hearing the arguments and agreements of counsel, and good cause appearing,
2 therefore;

3 IT IS HEREBY ORDERED as follows:

4 The Court will denies the Motion to Strike Affidavits, but allows fourteen (14)
5 days to respond to the previously provided affidavits of the Gold's.
6

7 Dated this 28 day of March, 2005.

8 
9 JON J. SHINDURLING
District Judge

10 **CLERK'S CERTIFICATE OF MAILING**

11 I hereby certify that on the 1st day of April, 2005, I served a true and correct
12 copy of the foregoing ORDER DENYING Motion to Quash Second Affidavits of
13 Thomas R. Gold and Charles A. Homer BUT ALLOWING In Alternative Time to
14 Respond to Said Affidavits upon:

15 Paul B. Rippel
16 HOPKINS RODEN CROCKETT
17 HANSEN & HOOPES, PLLC
P.O. Box 51219
Idaho Falls, ID 83405-1219

Charles A. Homer
Robert M. Follett
HOLDEN, KIDWELL, HAHN
& CRAPO
P.O. Box 50130
Idaho Falls, ID 83405

18 Brent T. Robinson
19 LING, ROBINSON & WALKER
20 P.O. Box 396
Rupert, ID 83350

21 by depositing copies thereof in the United States mail with first-class postage prepaid,
22 enclosed in envelopes addressed to said attorneys at their respective addresses.

23 
24 CLERK OF THE DISTRICT COURT

25 By: 
26 Deputy Clerk

27 ORDER DENYING MOTION TO QUASH SECOND AFFIDAVITS OF THOMAS R. GOLD AND
28 CHARLES A. HOMER BUT ALLOWING IN THE ALTERNATIVE TIME TO RESPOND TO SAID
AFFIDAVITS - 3

5 MAY -3 P4:12

IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF BONNEVILLE

CHRISTIANNE VREEKEN,

Plaintiff,

v.

LOCKWOOD ENGINEERING, B.V., a
Netherlands corporation;
GERBROEDERS MEIJER BELEGGING,
B.V., a Netherlands corporation;
JAN VREEKEN, an individual; and
THOMAS R. GOLD, an individual,

Defendants.

THOMAS R. GOLD, an individual,

Cross-Claimant,

v.

LOCKWOOD ENGINEERING B.V., a
Netherlands corporation;
GERBROEDERS MEIJER BELEGGING,
B.V., a Netherlands corporation; and JAN
VREEKEN, an individual,

Cross-Defendants.

Case No. CV-01-2279

OPINION, DECISION, AND ORDER ON
THOMAS R. GOLD, RICHARD L.
GOLD, AND TOMAC PACKAGING,
INC.'S MOTION FOR SUMMARY
JUDGMENT

1082

THOMAS R. GOLD, an individual;
RICHARD L. GOLD, an individual;
and TOMAC PACKAGING, INC.,
a Massachusetts corporation,

Cross-Claimants and Third
Party Plaintiffs,

v.

LOCKWOOD PACKAGING
CORPORATION, a Delaware corporation
("LPC"); and LOCKWOOD PACKAGING
CORPORATION IDAHO, an Idaho
corporation ("LPC Idaho"),

Third Party Defendants.

I. FACTUAL AND PROCEDURAL BACKGROUND

Defendant Lockwood Engineering B.V. ("Lockwood") is a foreign corporation organized in The Netherlands; Defendant Gerbroeders Meijer Belegging, B.V. ("Gerbroeders")¹ is a foreign corporation organized in The Netherlands; Third Party Defendant Lockwood Packaging Corporation ("LPC") is a Delaware corporation; Third Party Defendant Lockwood Packaging Corporation Idaho ("LPCI") is an Idaho corporation and a wholly-owned subsidiary of LPC. Lockwood, Gerbroeders, LPC, and LPCI ("Defendant corporations") were at all relevant times doing business in Idaho, as defined in I.C. § 5-514(a).

Defendant Jan Vreeken ("Vreeken"), a citizen of The Netherlands, owns real property and a residence in Bonneville County, Idaho, and is an officer, director and shareholder of the Defendant corporations.

1083

¹ Gerbroeders is apparently the parent corporation of all the Vreeken corporate entities (the Defendant corporations).

Defendant and Third Party Plaintiff Thomas R. Gold ("T. Gold") is a Massachusetts resident and former officer of LPCI; Third Party Plaintiff Richard L. Gold ("R. Gold") is a Massachusetts resident; Tomac Packaging, Inc. ("Tomac") is a Massachusetts corporation. T. Gold, R. Gold, and Tomac ("Golds") were at all relevant times doing business in Idaho.

Plaintiff Christianne Vreeken ("Christianne") is the daughter of Vreeken and the successor in interest of the Bank of Idaho, the original plaintiff in this case.

Vreeken and the Defendant corporations were engaged in a joint venture with the Golds, initially selling produce packaging machinery and equipment in the United States and elsewhere. The equipment was to be sold to LPC as a jointly owned and/or controlled master distributor in the U.S. for further distribution to distributors and end users. LPCI was created as the distributor of the equipment in the Northwest United States.

In 1997, the parties entered into financial dealings with the Bank of Idaho ("Bank") in Idaho Falls, Idaho. On January 13, 1999, Lockwood executed a guarantee of present and future LPCI indebtedness up to the principal amount of \$300,500.00, plus accrued interest. On October 8, 1999, Gerbroeders executed a guarantee of present and future LPCI indebtedness up to the principal amount of \$800,500.00, plus accrued interest. On November 18, 1999, T. Gold executed a personal guarantee of present and future LPCI indebtedness up to the principal amount of \$800,500.00, plus accrued interest. Also on November 18, 1999, LPCI entered into a multiple advance promissory note and security agreement (Loan No. 15535842) with the Bank in the principal sum of \$800,000. The note and security agreement were executed by T. Gold, as an officer of LPCI.

By the end of 1999, the relationships between the joint venture parties had broken down and on May 12, 2000, the parties' settlement agreement was reduced to a writing entitled Memorandum of Understanding ("Settlement Agreement"). This Settlement Agreement was executed by the Golds

and Vreeken, (at all relevant times an officer, director, and shareholder of the Defendant corporations) in which control of LPC and LPCI was transferred to Vreeken. Vreeken agreed, among other things, to pay a certain sum to the Golds, secured by the assets of LPC and LPCI, and also agreed to obtain release of T. Gold from his personal guarantees with the Bank on the LPCI loan. Indemnification of any liability incurred by the Golds on any Bank guarantees was also secured by the assets of LPC and LPCI, which security interest was to be perfected and subordinate only to the Bank's security interest as per the loan. Payment of the LPCI note was to be made from LPC and LPCI business proceeds. Vreeken also agreed to restrict any transfer of assets from LPC and LPCI.

On November 24, 2000, Vreeken executed a personal guarantee of present and future LPCI indebtedness with the Bank up to the principal amount of \$612,381.97, plus accrued interest. On April 25, 2001, principal and interest on the LPCI note was due and owing in the amount of \$619,937.11 plus accruing interest. The Bank made demand on LPCI, notified all of the guarantors, and on April 27, 2001, the Bank filed its Complaint against the guarantors. On June 26, 2001, T. Gold filed his Answer, Cross-Claim and Third Party Complaint joining R. Gold and Tomac as Third Party Plaintiffs and naming LPC and LPCI as Third-Party Defendants.

Sometime prior to October 12, 2001, the Bank agreed to accept \$617,870.59 as full satisfaction of the LPCI indebtedness, and required that a check for \$200,000 be issued by LPC to the Bank of Commerce by October 12, 2001, in order to retain the Bank's acceptance. On October 12, 2001, LPC agent and representative William Wendels paid a Bank of Commerce cashier's check (No. 160346) in the amount of \$200,000 to the Bank, and on October 15, 2001, the balance of the funds to Bank of Commerce were paid, in the amount of \$417,870.59. That same day, a document entitled "Assignment and Acceptance" ("Assignment") was executed by Christianne and the Bank.

The Assignment states that Christianne paid consideration of \$617,870.59 by a Bank of Commerce cashier's check, No. 160346, dated October 12, 2001, in the amount of \$200,000 and a Bank of Commerce cashier's check, No. 160355, dated October 15, 2001, in the amount of \$417,870.59. It further states that the Bank assigns to Christianne its rights under the LPCI loan dated November 18, 1999, including the right to enforce the loan against the guarantors; and that the Bank also assigns its security interests in the LPCI assets.

The funds Christianne used to acquire the assignment from the Bank came from Vreeken. Vreeken claims he provided the money to Christianne as an advance on her inheritance and then asked whether Christianne would be willing to use those funds to satisfy the indebtedness to the Bank and step into the Bank's shoes. Vreeken also claims Christianne was not required to purchase the note from the Bank as a prerequisite to getting the advance on her inheritance; rather, she chose to do so of her own free will. The Golds, on the other hand, contend Christianne merely acted as the conduit through which Vreeken satisfied the obligation owed to the Bank.

On December 1, 2004, this Court issued an opinion, decision, and order dismissing with prejudice Christianne's Complaint against all named defendants as a sanction for repeatedly failing to appear at her deposition and refusing to be deposed. Any and all obligations that were the subject of Christianne's Complaint were deemed fully satisfied and paid in full.

The Golds now seek summary judgment dismissing with prejudice all claims brought against them, a declaratory judgment regarding the performance of, and amount due under, the Settlement Agreement, entry of a money judgment against Lockwood, LPC, and LPCI, and a writ of possession allowing the Golds to obtain possession of the assets of LPC and LPCI in order to foreclose the security interest allegedly held by the Golds in those assets. Hearing on the motion was held March 14, 2005. Vreeken and the Defendant Corporations were given fourteen days to respond to the

Second Affidavit of Charles A. Homer in Support for Summary Judgment – Reply and the Second Affidavit of Thomas R. Gold in Support for Summary Judgment – Reply. The Court then took the motion under advisement.

After considering the Court’s file, pleadings, depositions, admissions, affidavits, and the argument of counsel, the Court renders the following opinion.

II. STANDARD OF REVIEW

Rule 56(c), Idaho Rules of Civil Procedure, provides that “summary judgment shall be granted forthwith if the pleadings, depositions, and admissions on file, together with the affidavits, if any, show that there is no genuine issue as to any material fact and that the moving party is entitled to a judgment as a matter of law.” *DBSI/TRI V v. Bender*, 130 Idaho 796, 801, 948 P.2d 151, 156 (1997) (citing *Mutual of Enumclaw Ins. Co. v. Roberts*, 128 Idaho 232, 234, 912 P.2d 119, 121 (1996)).

When assessing the motion for summary judgment, all controverted facts are to be liberally construed in favor of the nonmoving party. Furthermore, the trial court must draw all reasonable inferences in favor of the party resisting the motion. *Litz v. Robinson*, 131 Idaho 282, 283, 955 P.2d 113, 114 (Ct.App.1998) citing *G & M Farms v. Funk Irrigation Co.*, 119 Idaho 514, 517, 808 P.2d 851, 854 (1991) and *Sanders v. Kuna Joint School Dist.*, 125 Idaho 872, 874, 876 P.2d 154, 156 (Ct.App.1994). If reasonable people could reach different conclusions based on the evidence, the motion must be denied. *Farm Credit Bank of Spokane v. Stevenson*, 125 Idaho 270, 272, 869 P.2d 1365, 1367 (1994); *Olsen v. J.A. Freeman Co.*, 117 Idaho 706, 720, 791 P.2d 1285, 1299 (1990).

However, a different standard is applied when, as in this case, no jury has been requested and the facts are to be tried to the court. *Crown v. State, Dept. of Agriculture*, 127 Idaho 188, 191, 898 P.2d 1099, 1102 (Ct. App. 1994). “If the evidentiary facts are not in dispute, the court may grant

summary judgment despite the possibility of conflicting inferences, because the court alone will be in the position of resolving the conflicting inferences at trial.” *Id.* (citing *Riverside Development Co. v. Ritchie*, 103 Idaho 515, 519, 650 P.2d 657, 661 (1982)). Findings which are based on such inferences will not be disturbed on appeal if the uncontroverted evidentiary facts are sufficient to justify them. *Riverside Development Co. v. Ritchie*, 103 Idaho 515, 519, 650 P.2d 657, 661 (1982).

The burden of proving the absence of material facts is upon the moving party. *Thomson v. City of Lewiston*, 137 Idaho 473, 476, 50 P.3d 488, 491 (2002). Once the moving party establishes the absence of a genuine issue, the burden shifts to the nonmoving party to show that a genuine issue of material fact on the challenged element of the claim does exist. *Id.* The nonmoving party “may not rest upon the mere allegations or denials of that party’s pleadings, but the party’s response, by affidavits or as otherwise provided in this rule, must set forth specific facts showing that there is a genuine issue for trial.” I.R.C.P. 56(e). Failure to do so will result in an order granting summary judgment. *Id.* Therefore, the moving party is entitled to a judgment when the nonmoving party fails to make a showing sufficient to establish the existence of an element essential to that party’s case on which that party will bear the burden of proof at trial. *Thomson*, 137 Idaho at 476, 50 P.3d at 491; *Badell v. Beeks*, 115 Idaho 101, 102, 765 P.2d 126, 127 (1988).

III. SUMMARY JUDGMENT REGARDING CROSS-DEFENDANT’S CLAIMS

The Golds argue that all of the Cross-Defendant’s Counter-Claims and Cross-Claims should be dismissed with prejudice. The claims asserted against the Golds by CrossDefendants include claims for: Misrepresentation, Reimbursement, Mismanagement, Breach of the Implied Covenant of Good Faith and Fair Dealing, Violation of Massachusetts’ Unfair and Deceptive Acts and Practices

Act², and Wrongful Conduct. Section 10 of the Settlement provides that the “[Settlement] Agreement shall be governed by and construed in accordance with the laws of the Commonwealth of Massachusetts,” and the parties agree that Massachusetts law is to apply to the facts and circumstances of this case.

A. Misrepresentation.

Under Massachusetts law:

To establish a claim of material misrepresentation the plaintiff must show that the defendant made a false statement of material fact to the plaintiff, concerning a fact that a reasonable person would consider important in making the decision the plaintiff was about to make, and that the plaintiff relied on the defendant’s statement to his detriment. *Zimmerman v. Kent*, 31 Mass.App.Ct. 72, 77-78 (1991). When pleading fraud the circumstances constituting the alleged fraud must be pled with particularity. See, Mass.R.Civ.P. 9(b). Conditions of the mind, e.g., malice, intent or knowledge, can be pled generally. See, Mass.R.Civ.P. 9(b); see also. *Gabriel v. Borowy*, 326 Mass. 667, 672 (1951).

Porcaro v. Chen, 2004 WL 3091558, at *4 (Mass. Nov. 30, 2004).

In *Dean Foods Co. v. Pappathanasi*, 2004 WL 3019442, at *19 (Mass. Dec. 3, 2004), the Massachusetts Court stated:

[I]n *Yorke v. Taylor*, 332 Mass. 368, 374, 124 N.E.2d 912 (1955), [the Supreme Judicial Court] adopted the rule of the Restatement of Torts sec. 540 (1938), which states: “The recipient in a business transaction of a fraudulent misrepresentation of fact is justified in relying on its truth, although he might have ascertained the falsity of the representation had he made an investigation....” The Restatement (Second) of Torts sec. 540 states: “The recipient of a fraudulent misrepresentation of fact is justified in relying upon its truth, although he might have ascertained the falsity of the representation had he made an investigation.” Restatement (Second) of Torts sec. 541 states: “The recipient of a fraudulent misrepresentation is not justified in relying upon its truth if he knows that it is false or its falsity is obvious to him.” There is thus a distinction between a falsity that could only be uncovered by way of “investigation” and a falsity that was readily apparent or “obvious.” Comment a to Restatement (Second) of Torts sec. 540, *supra*, states that, “if a mere cursory glance would have disclosed the falsity of the representation, its falsity is regarded as obvious under the rule stated in sec. 541.”

1089

² Vreeken concedes that Massachusetts’ General Law 93A § 11, the statute governing unfair trade practices does not apply to disputes principally private in nature and, therefore, has dropped this claim from his counterclaim.

Finally, in *International Vacation Sales, Inc. v. Dugas*, 2004 WL 3152378, at *3 (Mass. Oct.

29, 2004), the Massachusetts Court stated:

With respect to the plaintiff's claims that are found under Counts II and III, fraud and deceit, the elements of common-law deceit include "misrepresentation of a material fact, made to induce action and reasonable reliance on the false statement to the detriment of the person who relies on that statement." *Commerce Bank and Trust Co. v. Hayeck*, 46 Mass.App.Ct. 687 (1999). There is no evidence before the court that the defendant in this case acted with the intention to commit a fraud or was deceptive in his dealings with the plaintiff.

In Idaho, a claim for fraudulent misrepresentation has nine elements:

(1) a statement or a representation of fact; (2) its falsity; (3) its materiality; (4) the speaker's knowledge of its falsity; (5) the speaker's intent that there be reliance; (6) the hearer's ignorance of the falsity of the statement; (7) reliance by the hearer; (8) justifiable reliance; and (9) resultant injury.

Hayes v. Kingston, 140 Idaho 551, ___, 96 P.3d 652, 656 (2004).

A common element of fraud or misrepresentation found in both Massachusetts and Idaho law is reasonable reliance upon the alleged misrepresentation. At his deposition, Vreeken testified as follows:

Q. Well, what information did you think you were relying on if you didn't have any?

A. Verbal information from Tom Gold.

...

Q. (By Mr. Homer) Are you saying [John Tetti and John Stannis] were giving information to you?

A. No, it was not allowed, not allowed to give any. I asked and asked and asked, and they didn't want to give me any information. It looked like there was a lock on that.

Q. So you didn't get any written information pertaining to the financial status of Lockwood Idaho?

A. That's correct.

1090

Q. And you didn't get any financial information pertaining to the status of the Delaware company, Lockwood Packaging?

A. That's correct.

Q. And so you indicated that you received some information from Tom Gold, is that correct?

A. Yes.

Q. And was that all oral discussions?

A. Yes, sir.

...

Q. Besides the information that was given to you orally by Tom Gold, was there any other information that you relied on given orally to anybody else on your behalf?

A. Not that I can recall.

Q. So if I understand it correctly, you executed [the Settlement Agreement] based upon information given to you orally by Tom Gold, is that correct?

A. Yeah.

Q. Anything else that you relied upon before you executed that document?

A. No.

(Vreeken Dep. p. 84, ll. 22-24; p. 85, l. 19 – p. 86, l. 10; and p. 87, ll. 11-21.)

When asked to describe what oral representations from T. Gold he relied upon, Vreeken could not specifically identify any representations or conversations. (See Vreeken Dep. p. 87, l. 22 – p. 90, l. 15.) In his Memorandum in Opposition to Motion for Summary Judgment, Vreeken attempts to identify a number of representations made by T. Gold upon which Vreeken relied.³ Some of these alleged representations are oral while others are contained in correspondence between

³ Vreeken also sets forth representations that he allegedly relied upon which were made by individuals other than T. Gold or are contained in written correspondence. However, given Vreeken's clear testimony, the Court finds that Vreeken did not rely on any such representations.

T. Gold and Vreeken. However, Vreeken clearly testified that he relied only upon verbal information from Tom Gold. Because Vreeken did not rely upon any written representations, any such representations are irrelevant to his claim for misrepresentation. Accordingly, the Court will only address oral representations.

In his Memorandum in Opposition to Motion for Summary Judgment, Vreeken states that oral information from T. Gold to Vreeken about the valuation of the LPCI operation was inaccurate. Vreeken claims he was led to believe that LPCI had active and good accounts with both Garden Fresh and Automatic Bagging Services, Inc. However, Vreeken never asserts that T. Gold made those representations or directed that they be made. Finally, Vreeken alleges that T. Gold misrepresented the value of certain inventory and the financial situation of both LPC and LPCI.

More importantly, a review of the record indicates that any reliance placed upon these alleged misrepresentation could not have been justified. In order for Vreeken to prevail on his claim for fraudulent misrepresentation he must establish that his reliance upon the alleged misrepresentations was justifiable or reasonable. *International Vacation Sales, Inc. v. Dugas*, 2004 WL 3152378, at *3 (Mass. Oct. 29, 2004). Given the nature of the relationship between the parties and the information known by Vreeken at the time the Settlement Agreement was negotiated and entered into, the Court finds that any reliance by Vreeken was unreasonable.

Negotiations regarding the Settlement Agreement were instigated by the fact that the joint business venture between the parties had fallen apart. The parties were not getting along and had begun heated and highly contested negotiations. Any statements made by T. Gold concerning his subjective valuation of LPC and LPCI were made in the context of those negotiations.

The most important piece of evidence regarding the unreasonableness of Vreeken's alleged reliance is an August 10, 1999 "Management Letter" from Jerry Ceuppens and Jack Schipper to

Vreeken. (Aff. of T. Gold in Support of Mot. for Summ. J., Exhibit D.) Ceuppens and Schipper had been sent by Vreeken to investigate the administration, administrative organization, and management of LPC. The Management Letter states, among other things:

Ad 1. Accounting department – general.

[The] general opinion is that the administration and the administrative organization are in a big mess with *great errors in the accounts department*.
The level of the controller is below standard.
He does not properly manage his department.

...

Physically the accounts department is a mess.
A budget for this fiscal year is [sic] not been prepared as yet.
Monitoring of debtors does not exist at all.
Ledger balances has still not been analyzed, for example payments made a year ago where not properly located yet.

...

Consequently we are worried about the reliability of the figures provided so far...

Ad 2. Registration of sales.

Completeness of quotations and order confirmations can't be verified because of the system in use.

...

No registration takes place: therefore there is no check on completeness.
In addition conditions of sales are not being monitored. The solvency of a customer is not always checked before accepting the order.

...

Ad 4. Monitoring of debtors.

...

Our conclusion is that we have no idea about the correctness of the value of debtors and we do have our serious doubts about the amount shown on the balance sheet.

...

Ad 5. Registration of purchases.

There is no register of incoming invoices. ...
Furthermore, no record is made of the receipt of goods (in numbers and/or quality).
Invoices are not authorized for payment as far as we could see.
A correct judgment of incoming bills seems impossible...

Ad 6. Administration of accounts payable.

... a just and correct administration of accounts payable is impossible.

...

Ad 7. Administration of inventories.

1093

There is no administration of inventories and goods in movement. We don't know which inventories we have and where they are.

It is of the most importance to a trading company to have correct inventories registration because of determination of need of capital and determination of unmarketable items. We are also of the opinion that the so called Tomac inventories don't have the value as mentioned in the books.

Tom Gold told us that he will write off these inventories substantially as well as selling some of these items during the next few weeks.

Ad 8. Control of inventories.

Since we don't know which inventories we have and where they are it is impossible to control these.

We've rented many storages all over the country to store our inventories which is a rather expensive business

Unfortunately we've not the slightest idea what is where and we are very much concerned that many items will become obsolete. For instance we have a substantial amount of netting in Florida which, we think we are unable to sell. We have no clue of our inventories including value.

As of the start of our visit to the USA we've asked for correct inventory figures including locations but till now we've not received this information yet.

We are of the opinion that we will never have the answer.

This subject is covered with loads of misery.

Ad 9. Service/processing of orders.

The service department is run without any preparation or planning.

...

Ad 10. Management.

According to us the operation in Woburn is hardly managed.

...

Management has failed to reduce costs and therefore our conclusion is that the organization is still too expensive.

Because of the administrative mess and the non existence of budgets [sic] and meetings which [sic] regard to targets, planning and results, Lockwood packaging has become completely out of control.

...

The Management Letter then goes on to list a number of changes that Ceuppens and Schipper suggest need to be made in order to save LPC. Vreeken received this letter only eight months prior to signing of the Settlement Agreement. In a letter from Vreeken to T. Gold dated November 12, 1999, Vreeken accuses T. Gold of sabotaging the reorganization of LPC. (Aff. of T. Gold in Support of Mot. for Summ. J., Exhibit E.) Vreeken states, "[LPC's] administrative and financial organization

is in shambles.” (*Id.*) Vreeken also rejects T. Gold’s valuation of LPC stating, “it puzzles me how you arrived at the amounts to buy you out.” (*Id.*)

Given the environment surrounding any oral representations made by T. Gold and the information that Vreeken had regarding the financial status of LPC and LPCI, it was unreasonable for him to rely on any such oral representations. Vreeken himself stated that the financial organization of the companies was in shambles. Correspondence between the two makes it clear that Vreeken did not trust T. Gold or his valuation of the companies.

Ceuppens and Schipper warned Vreeken that the organization of LPC was a mess. Vreeken was aware of the information that Ceuppens and Schipper needed to complete an accurate valuation of the company and was aware that they had not received it. Despite all this, Vreeken testified that, in an effort to save the companies, he voluntarily signed the Settlement Agreement knowing that he did not have all the information. (Vreeken Dep. p. 84, ll. 13-16.) Vreeken made a calculated risk, knowing that he could not trust the information, if any, provided by T. Gold and knowing that he needed more information to satisfy all his questions regarding the financial status of LPC and LPCI. Vreeken cannot now claim to have relied on information that he both disputed and knew to be incomplete. Accordingly, the Court finds that Vreeken’s alleged reliance upon any oral representations made by T. Gold was unreasonable. Therefore, the Golds are entitled to summary judgment dismissing Vreeken’s claim for fraud/misrepresentation.

B. Breach of the Implied Covenant of Good Faith and Fair Dealing.

In *Ayash v. Dana-Farber Cancer Institute*, 443 Mass. 367, 385, 822 N.E.2d 667, 683-84 (Mass. 2005), the Massachusetts Court stated:

Every contract in Massachusetts is subject, to some extent, to an implied covenant of good faith and fair dealing. See *Anthony's Pier Four, Inc. v. HBC Assocs.*, 411 Mass. 451, 473, 583 N.E.2d 806 (1991). This implied covenant may not be "invoked to create rights and duties not otherwise provided for in the existing contractual relationship," *Uno Restaurants, Inc. v. Boston Kenmore Realty Corp.*, 441 Mass. 376, 385, 805 N.E.2d 957 (2004), but rather concerns the manner of performance. It has been explained that the implied covenant exists so that the objectives of the contract may be realized. See *Crellin Technologies, Inc. v. Equipmentlease Corp.*, 18 F.3d 1, 10 (1st Cir.1994). The concept of good faith and fair dealing in any one context is shaped by the nature of the contractual relationship from which the implied covenant derives. The scope of the covenant is only as broad as the contract that governs the particular relationship.

In *Realty Central, LLC v. Re/Max of New England, Inc.*, 16 Mass.L.Rptr. 709, 715, 2003 WL 22285512, at *6 (Mass. Aug. 12, 2003), the Massachusetts Court explained that:

The implied covenant of good faith and fair dealing between parties to a contract provides that "neither party shall do anything that will have the effect of destroying or injuring the right of the other party to receive the fruits of the contract." *AccuSoft Corp. v. Palo*, 237 F.3d 31,45 (1st Cir.2001). It is implicit in that definition that "the prohibition contained in the covenant applies only to conduct during performance of the contract, not to conduct occurring prior to the contract's existence, such as conduct affecting contract negotiations. *Id.* Restatement (Second) of the Law of Contract § 205, comment c (noting that bad faith in contract negotiations is not reached by the implied duty of good faith and fair dealing).

Vreeken argues that the Golds breached the implied covenant of good faith and fair dealing in that the Golds' portion of the Lockwood entities purchased by Vreeken was overvalued due to inventory and accounting problems. However, the overvaluation, if any, and the inventory and accounting problems, if any, occurred prior to the execution of the Settlement Agreement. Vreeken points to no evidence of misconduct by the Golds subsequent to the signing of the Settlement Agreement which tended to destroy or injure Vreeken's right to receive the fruits of the agreement. Therefore, Vreeken

does not have a cause of action for breach of the implied covenant of good faith and fair dealing, and the Golds are entitled to summary judgment on that claim.

C. The Remainder of the Cross-Defendants' Claims Must Be Dismissed Pursuant to Paragraph 2.h. of the Settlement Agreement.

Paragraph 2.h. of the Settlement Agreement states:

The Lockwood Entities and Vreeken agree to sign a release effectively releasing [T. Gold] and [R. Gold] from any and all claims they may have against them, with the exception of claims grounded in fraud or related to this Agreement, including any further obligations under that certain Joint Venture Agreement dated October 30, 1995.

(T. Gold Aff., Exhibit G.) Because the Court has found the Settlement Agreement was not induced by fraud or misrepresentation, that agreement is enforceable. None of Vreeken's remaining claims are grounded in fraud or related to the Settlement Agreement. Accordingly, Vreeken has released all such claims, and the Golds are entitled to summary judgment.

**IV.
SUMMARY JUDGMENT REGARDING THE GOLDS' CLAIMS**

The Golds seek both a declaratory judgment and money judgment against Vreeken, LPC, LPCI, and Lockwood. In essence, the Golds are seeking a declaration of their rights pursuant to the *Settlement Agreement* and the enforcement of that agreement. Vreeken presented no argument or evidence in response to the Golds' request for summary judgment on their requests for a declaratory judgment and money judgment.

Paragraph 2.a. of the Settlement Agreement provides:

The Lockwood Entities [Lockwood, LPC, and LPCI] will give [R. Gold] a promissory note in the principal amount of \$100,000 and [T. Gold] a promissory note in the principal amount of \$450,000 (the "Payout Notes"), such amounts being subject to adjustment in accordance with Section 2(b) below. The principal due under the Payout Notes will: (i) be paid quarterly, beginning with the first anniversary of the Payout Notes, so that the Payout Notes are fully amortized by the fifth anniversary of the date of the Payout Notes and (ii) accrue interest at the annual rate of three (3%) percent with such interest to be paid quarterly. All principal and unpaid

interest shall be due and payable on the earlier of the fifth anniversary of such Payout Notes or after an Event of Default, as defined below. The Payout Notes will be secured by the assets of Lockwood Packaging and Lockwood Packaging Idaho, with such security interest being subordinate to all current bank loans, all current security positions on record, and any future refinancing of such bank loans.

Paragraph 2.a.(i) provides one such "Event of Default" to be "non-payment when due, and which remain due after ten (10) days written notice thereafter, of any payment of principal or interest on the Payout Notes." Attached to the Affidavit of T. Gold in Support of Motion for Summary Judgment are copies of three default letters dated November 16, 2000, December 21, 2000, and February 12, 2001. Nowhere does Vreeken claim that default has been cured or payment made. The Court finds that no genuine issue of fact exists regarding whether Vreeken is in default under Paragraph 2.a.(i) of the Settlement Agreement.

Therefore, pursuant to Paragraph 2.a. of the Settlement Agreement, Lockwood, LPC, and LPCI are hereby ordered to pay to R. Gold the principal amount of \$100,000.00 plus interest at the annual rate of three (3%) percent from November 12, 2000, to the date of this opinion, or \$8.22 per day for total of \$13,423.26, and at the judgment rate of interest thereafter. Lockwood, LPC, and LPCI are also hereby ordered to pay to T. Gold the principal amount of \$450,000.00 plus interest at the annual rate of three (3%) percent from November 12, 2000, to the date of this opinion, or \$36.99 per day for total of \$60,404.67, and at the judgment rate of interest thereafter. Furthermore, pursuant to Paragraph 2.a. of the Settlement Agreement, those debts "are secured by the assets of Lockwood Packaging and Lockwood Packaging Idaho, with such security interest being subordinate to all current bank loans, all current security positions on record, and any future refinancing of such bank loans."

Paragraph 1.i. of the Settlement Agreement states in part:

Notwithstanding the foregoing, [R. Gold], [T. Gold], and Tomac may assert unsecured claims against Lockwood Packaging and Lockwood Packaging Idaho arising from payments required to be made by any of them, on or after the date hereof, of the obligations of the Lockwood Entities. Any such claim shall be subject to verification by the Lockwood Entities.

R. Gold claims that LPC and LPCI are required to reimburse him for certain payments made by R. Gold on behalf of LPC and LPCI, namely: (i) credit charges in the amount of \$33,573.71, plus interest accruing thereon at the 12% per annum legal rate of interest to the date of entry of judgment and at the judgment rate of interest thereafter, and (ii) rent paid on the Woburn, Massachusetts business facility in the amount of \$6,903.67, plus interest accruing thereon at the 12% per annum legal rate of interest to the date of entry of judgment and at the judgment rate of interest thereafter. (See Mem. in Supp. of Mot. for Sum. J., at 36, 38; Aff of R. Gold in Supp. of Mot. for Sum. J., at ¶ 4, and Exhibits "E" and "F" attached thereto.)

As stated above, Vreeken failed to respond to R. Gold's claim that he be reimbursed for the credit charges and rental payments. Accordingly, the Court finds that no genuine issue of fact exists regarding whether LPC or LPCI are required to reimburse R. Gold for said credit charges and rental payments. However, the largest balance due reflected on the credit card statements attached to R. Gold's affidavit as Exhibit E is \$32,814.56. Therefore, pursuant to Paragraph 1.i. of the Settlement Agreement, LPC and LPCI are hereby ordered to reimburse R. Gold for (i) credit charges in the amount of \$32,814.56, plus interest accruing thereon at the 12% per annum legal rate of interest to the date of entry of judgment and at the judgment rate of interest thereafter, and (ii) rent paid on the Woburn, Massachusetts business facility in the amount of \$6,903.67, plus interest accruing thereon at the 12% per annum legal rate of interest to the date of entry of judgment and at the judgment rate of interest thereafter.

Paragraph 2.c.(i) of the Settlement Agreement provides that Lockwood, LPC, and LPCI “will use their best efforts to effect the release of” certain personal guarantees and pledges made by the Golds with respect to certain loans. Vreeken agreed to personally guarantee such loans if necessary to affect those releases. Paragraph 2.c.(i) goes on to state:

Until the earlier to occur of: (y) the releases pursuant to this Section 2(c) are affected or (z) this Agreement is terminated as provided herein, any damage [T. Gold] or [R. Gold] may incur as a result of such personal guarantees not being released shall be secured by the assets of Lockwood Packaging and Lockwood Packaging Idaho.

There is no dispute that the releases contemplated by Paragraph 2.c. have never been obtained, and there is no dispute that the Settlement Agreement was never terminated. Therefore, any damage incurred by the Golds as a result of the failure to obtain the releases of the following loans are secured by the assets of LPC and LPCI:

1. Loan from Citizen’s Bank with a principal balance of approximately \$225,000.00 as of May 12, 2000; (Settlement Agreement ¶ 2.c.(i).)
2. Loan from Eastern Idaho Economic Development Council (“EIEDC”) to LPCI in the original principal amount of \$262,500.00. (Settlement Agreement ¶ 2.c.(iii).)

The Golds request a declaratory judgment declaring that Vreeken, Lockwood, LPC, and LPCI are jointly and severally obligated to R. Gold for the amount of \$52,724.67 plus interest for reimbursements for interest amounts paid by R. Gold on the Citizens Bank loan and to pay to R. Gold the amount of \$217,710.86 plus interest to be used by R. Gold to pay off the Citizens Bank loan.

However, the only evidence provided with respect to the Citizens Bank loan is an itemized list of interest payments allegedly made by R. Gold. (See Aff. of R. Gold. in Supp. of Mot. for Sum. J., Exhibit D.) No documentation regarding the Citizens Bank loan is provided. No specific interest rate is provided. No documentation regarding the current principal balance is provided.

Accordingly, genuine issues of material fact exist regarding the amount of principal remaining on the Citizens Bank loan and the interest rate applicable to that loan.

Moreover, the Settlement Agreement merely provides that, in the event that the releases specified in Paragraph 2.c. are not obtained, “any damage [T. Gold] or [R. Gold] may incur as a result of such personal guarantees not being released shall be secured by the assets of Lockwood Packaging and Lockwood Packaging Idaho.” Accordingly, the Court finds that, pursuant to Paragraph 2.c. of the Settlement Agreement, the Golds are entitled to a security interest in the assets of LPC and LPCI for the amount of damages incurred by the Golds as a result of Lockwood, LPC, and LPCI’s failure to obtain releases.

With respect to the amount of such a security interest, the Court finds that genuine issues of fact preclude determination of the amount of the Citizens Bank loan at this time. However, with respect to the EIEDC loan, T. Gold, along with LPCI, LPC, Lockwood, and Vreeken, has been found to be jointly and severally liable to EIEDC in the amount of \$253,331.95 plus interest. (See February 19, 2004 Amended Judgment, *Eastern Idaho Economic Development Council v. Lockwood Packaging Corp. Idaho et. al.*, Bonneville County Case No. CV01-5449, attached as Exhibit “L” to the Aff. of T. Gold. in Supp. of Mot. for Sum. J.)

Therefore, the Court finds that the Golds possess a security interest in the assets of LPC and LPCI in an unknown amount with respect to the Citizens Bank loan. The Court also finds that T. Gold possesses a security interest in the assets of LPC and LPCI in the amount of \$253,331.95 plus interest for damage incurred as a result of Lockwood, LPC, and LPCI’s failure to obtain a release of the EIEDC loan.

Paragraph 2.b. of the Settlement Agreement provides in part, “Lockwood Packaging and Lockwood Packaging Idaho will make annual payments to [T. Gold] in the amount equal to twenty-

five (25%) percent of their net profits in accordance with GAAP (the “Payout Payments”) until such time as the aggregate amount of the Payout Payments reaches \$100,000. ...” Therefore, pursuant to that paragraph, the Court declares that LPC and LPCI are required to make annual payment to T. Gold in an amount equal to 25% of their respective net profits in accordance with GAAP until such time as the aggregate amount of such payments reaches \$100,000.00.

The Golds also seek a declaration that Lockwood, Gerbroeders, and Vreeken have no liens and/or security interest in the assets of LPCI; that Gerbroeders and Vreeken have no liens and/or security interests in the assets of LPC; and/or that any and all liens and/or security interests claimed by Lockwood, Gerbroeders, and/or Vreeken in the assets of LPC and LPCI are junior and inferior to the security interest held by the Golds in the assets of LPC and LCPI. The Golds also seek a declaration that they have a valid and enforceable security interest against all assets of LPC and LPCI, superior in priority to any interest of Lockwood, Gerbroeders, and/or Vreeken.

The Court declines to enter such a declaration. Nowhere in the Settlement Agreement is it stated that LPC and/or LPCI are restricted from granting security interests to Lockwood, Gerbroeders, or Vreeken. As stated above, the Golds have a security interest in all assets of LPC and LPCI, although, the precise amount has yet to be determined. Whether any security interest granted to Lockwood, Gerbroeders, and Vreeken has priority over any of the security interests granted to the Golds depends upon the law governing secured transactions. Neither party addressed the issue of priority of the various alleged security interests other than the Golds simple request that their security interest have priority.⁴ Accordingly, the Court declines to address the existence of any security

⁴ It should be noted that, if Vreeken granted security interests having priority over those granted to the Golds, such would be a breach of the Settlement Agreement and may entitle the Golds to damages.

interests granted to Lockwood, Gerbroeders, and Vreeken. The Court also declines to address the priority of any security interests held by the Golds, Lockwood, Gerbroeders, and Vreeken.

The Golds seek a declaration that Lockwood, LPC, LPCI, and Vreeken have violated their obligations under Paragraph 2.j. of the Settlement Agreement by transferring substantially all of the machinery and equipment of LPCI to Telford Corporation, an Idaho corporation, allegedly owned by C. Vreeken. Paragraph 2.j. states:

Lockwood Packaging and Lockwood Packaging Idaho shall, during the period the Payout Notes are outstanding, conduct business through the existing corporations and shall not transfer assets, lines of business or corporate opportunities to other entities which would have a material adverse effect on the ability of the Lockwood Entities to make payment under the Payout Notes.

At her deposition, Melanie Harris, who at the time was a bookkeeper for LPCI, testified that “in trying to settle some of the debt with Christianne [LPCI has] sold a lot of [its] equipment assets to Christianne to satisfy that part of her debt. And in turn we are in the process of setting up lease payments to her to use that equipment.” (Dep. of Melanie Harris, p. 41, ll. 10-14.) However, the Golds presented no argument to indicate how such a transfer of equipment in payment of an outstanding debt and the subsequent lease of that equipment would have a material adverse effect on the ability of Lockwood, LPC, or LPCI to make payment under the Payout Notes. Therefore, the Court declines to enter such a declaration.

Finally, the Golds seek a writ of possession entitling them to obtain possession of the assets of LPC and LPCI in order to foreclose the security interests held by the Golds in those assets. However, the parties presented no legal citations regarding Idaho Code 28-9-101 et. seq. and the law as it relates to secured transactions. It is clear that security interests were granted to the Golds and that the Settlement Agreement provides that those security interests were only to be subordinate to current bank loans, all security positions on record, and any future financing of such bank loans. If,

in fact, Vreeken granted security interests purporting to have priority over those granted to the Golds, such would be a breach of the Settlement Agreement. However, the Golds presented no argument to indicate why, if their security interests are junior to others granted by Vreeken, they should be entitled to a writ of possession rather than damages for breach of contract. In addition, the precise value of the Golds security interest is unknown. Accordingly, the Court declines to issue a writ of possession at this time.

V.
CONCLUSION

Thomas R. Gold, Richard L. Gold, and Tomac Packaging, Inc.'s Motion for Summary Judgment is granted in part and denied in part. The Cross-Defendants' claims for misrepresentation and breach of the implied covenant of good faith and fair dealing are dismissed. The remainder of the Cross-Defendants' claims are dismissed pursuant to Paragraph 2.h. of the Settlement Agreement.

The Court finds that Vreeken, Lockwood, LPC, and LPCI are in default under Paragraph 2.a. of the Settlement Agreement. Therefore, pursuant to that agreement, Vreeken, Lockwood, LPC, and LPCI are hereby ordered to pay to R. Gold the principal amount of \$100,000.00 plus interest at the annual rate of three (3%) percent from November 12, 2000, to the date of this opinion, or \$8.22 per day for total of \$13,423.26, and at the judgment rate of interest thereafter. Lockwood, LPC, and LPCI are also hereby ordered to pay to T. Gold the principal amount of \$450,000.00 plus interest at the annual rate of three (3%) percent from November 12, 2000, to the date of this opinion, or \$36.99 per day for total of \$60,404.67, and at the judgment rate of interest thereafter. Furthermore, pursuant to Paragraph 2.a. of the Settlement Agreement, those debts "are secured by the assets of Lockwood Packaging and Lockwood Packaging Idaho, with such security interest being subordinate to all current bank loans, all current security positions on record, and any future refinancing of such bank loans."

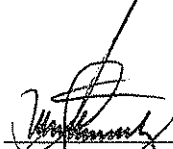
Furthermore, pursuant to Paragraph 1.i. of the Settlement Agreement, LPC and LPCI are hereby ordered to reimburse R. Gold for (i) credit charges in the amount of \$32,814.56, plus interest accruing thereon at the 12% per annum legal rate of interest to the date of entry of judgment and at the judgment rate of interest thereafter, and (ii) rent paid on the Woburn, Massachusetts business facility in the amount of \$6,903.67, plus interest accruing thereon at the 12% per annum legal rate of interest to the date of entry of judgment and at the judgment rate of interest thereafter.

The Court also finds that, pursuant to Paragraph 2.c. of the Settlement Agreement, any damages incurred by the Golds as a result of Vreeken, Lockwood, LPC, and LPCI's failure to obtain the releases of the loans specified therein are secured by the assets of LPC and LPCI. Issues of fact preclude determination of the exact amount of the security interest relating to the Citizens Bank loan. However, T. Gold possesses a security interest in the assets of LPC and LPCI in the amount of \$253,331.95 plus interest for damage incurred as a result of Lockwood, LPC, and LPCI's failure to obtain a release of the EIEDC loan.

Finally, the Court declares that, pursuant to Paragraph 2.b. of the Settlement Agreement, LPC and LPCI are required to make annual payment to T. Gold in an amount equal to 25% of their respective net profits in accordance with GAAP until such time as the aggregate amount of such payments reaches \$100,000.00.

IT IS SO ORDERED.

Dated this 5th day of May, 2005.



Jon J. Shindurling
District Judge

1105

CERTIFICATE OF SERVICE

I hereby certify that on this 3rd day of May, 2005, I served a true and correct copy of the foregoing OPINION, DECISION, AND ORDER ON THOMAS R. GOLD, RICHARD L. GOLD, AND TOMAC PACKAGING, INC.'S MOTION FOR SUMMARY JUDGMENT upon the parties listed below by mailing, with the correct postage thereon, or by causing the same to be delivered to their courthouse boxes.

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Ronald Longmore
Clerk of the District Court
Bonneville County, Idaho

by


Deputy Clerk

1106