TAXPAYER EXHIBIT
B1
December 14, 2011
Kamleshwar C. Gunsager and Anita Gunsager
484764

BOARD OF EQUALIZATION

STATE OF CALIFORNIA

In the Matter of the Appeal of:	)	
	)	Appeal Case ID No. 484764
	)	
	)	
KAMLESHWAR C. GUNSAGAR AND	)	
	)	
ANITA GUNSAGAR	)	

AFFIDAVIT OF S.S. Lin

1. My name is Shin Sheng Lin. I am over 18 years of age and I have personal knowledge of the facts stated below, except where I have expressly indicated that I have made a statement based on information or belief. This affidavit is being provided for all purposes authorized by law.

2. I was instrumental in directing investment contributions of Kamleshwar Gunsagar through a syndicate managed by Mei Chen Su into Divio, a corporation engaged in the business of developing Video chip products. The syndicates's last principal office address was in Taipei, Taiwan.

3. That Kamleshwar C. Gunsagar on July 21, 2000 paid $30,000.00 via wire transfer in consideration for 5,451 shares of Divio, Inc. at US $ 5.50 per share and such shares were issued to the syndicate. (copy of the wire transfer attached and also the receipt letter from Mei Chen Su)

4. That in 2003 the corporation was in deep financial trouble leading to it terminate operations in 2003 and selling its assets to ESS Technology.

5. That upon the termination of the corporation's operations the stock had no reasonable hope of regaining value in the future.

6. My nephew Jerry Chan informed Kamleshwar C. Gunsagar via email that most of the investors were wiped out in this transaction and that he should write of his losses (email attached).

FURTHER AFFIANT SAYETH NAUGHT

Shin Sheng Lin
S.S. Lin
Print address: [redacted]
Telephone Num[redacted]

STATE BOARD OF EQUALIZATION

Appeal Name: Kamleshwar C. Gunsagar & Anita Gunsagar
Case ID: 484764 ITEM #. B1
Date: December 14, 2011 Exhibit No: 12.3
TP FTB DEPT PUBLIC COMMENT