

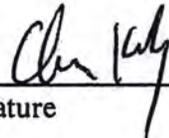
DECLARATION OF CHRIS KELLEY, CPA

I, Chris Kelley, declare the following:

1. I am a partner and a certified public accountant with the firm of Johnston-Kelley & Co. located at 900 H St., Modesto, CA.
2. I have prepared the personal income tax returns of Mr. and Mrs. Lau, as well as the corporate tax returns of Yosemite Meat since the 2000 tax year through today.
3. Yosemite Meat & Locker Services, Inc., was a C Corporation up until 1/1/07 when it elected S Corp status.
4. The dividends that were distributed to Mr. and Mrs. Lau in 2007 and 2008 by Yosemite Meat & Locker Services, Inc. were paid from accumulated earnings and profits of the C Corporation prior to its S Corp election.
5. Yosemite Meat & Locker Services, Inc. has never used the account or funds from which the dividends were paid as collateral for a loan.

I declare under penalty of perjury under the laws of California that the foregoing is true and correct.

Executed this 24th day of March 2015, in Modesto, CA.



Signature

STATE BOARD OF EQUALIZATION



Appeal Name: Lau, Johnnie & Gay
Case ID: 739838 ITEM #: B4
Date: 3.25.15 Exhibit No: 3.4
TP FTB DEPT PUBLIC COMMENT

EXHIBITS

- Ex. 1** – Law – Definition of “Resident” and “Domicile”
- Ex. 2** – Medical Proof that Mr. Lau suffers from allergies
- Ex. 3** – Grant, Bargain, Sale Deed for Henderson, NV Home
- Ex. 4** – Proof that taxpayers did not claim the Homeowner’s Property Tax Exemption in 2008-2010 in El Dorado County
- Ex. 5** – Nevada Declaration that Henderson, NV Home was Appellants’ Primary Residence dated 5/3/07
- Ex. 6** - Photos of Family Heirlooms moved to Henderson, Nevada
- Ex. 7** – Analysis of Days in NV and Elsewhere versus Days in CA
- Ex. 8** - 2007 and 2008 Calendars
- Ex. 9** - List of Temporary and Transitory Visits to California
- Ex. 10** - Declarations of Johnnie and Gay Lau
- Ex. 11** – Declaration of Pat Seide
- Ex. 12** – Check #1734 to Open NV Bank of the West checking account and #501 – 1st check written on the NV checking account after move to Henderson, NV. Also checks written to NV Department of Taxation for NV State License and City of Henderson Business License after forming Nevada business
- Ex. 13** – Declarations of Other Nevada Residents as to Appellant’s Residency
- Ex. 14** – Final Scorecard of 19 *Bragg* Factors

EXHIBIT

1

RESIDENT

The term “resident” includes individuals in this state for other than a temporary or transitory purpose, and individuals domiciled in this state who are outside the state for a temporary or transitory purpose.¹ The primary consideration under either facet of the definition is whether or not the individual is present in California or absent from California for a temporary or transitory purpose.²

DOMICILE

California Code of Regulations section 17014(c) defines the term “domicile” as the place where an individual has his true, fixed, permanent home and principal establishment and to which he has, whenever he is absent, the intention of returning. It is the place in which a man has voluntarily fixed the habitation of himself and family, not for a mere special or limited purpose, but with the present intention of making a permanent home, until some unexpected event shall occur to induce him to adopt some other permanent home. Another definition of “domicile” consistent with the above is the place where an individual has fixed his habitation and has a permanent residence without any present intention of permanently removing therefrom.

As stated by the Court of Appeal, “domicile” is the one location with which, for legal purposes, a person is considered to have the most settled and permanent connection. It is the place where they intend to remain and to which, whenever they are absent, they have the intention of returning.³

The concept of domicile involves not only physical presence in a particular place, but also the intention to make that place one’s home.⁴

A new domicile is acquired by the actual change of residence to a new place of abode, coupled with the intention to remain there either permanently or indefinitely without any fixed or certain purpose to return to the former place of abode.⁵ A determination of residence cannot be based solely upon the declared intention of the parties, but must have its basis in objective facts.⁶ One’s acts must give clear proof of a concurrent intention to abandon the old domicile and establish a new one.⁷ An individual can only have one domicile.⁸ Two indications of a change in domicile are: (1) taking up actual residence in a location, and (2) intent to remain in that location permanently or indefinitely.⁹

¹ Rev. & Tax. Code, § 17014, subds. (a)(1) & (a)(2).

² *Appeal of Stephen D. Bragg*, 2003-SBE-002, May 28, 2003. See also *Appeal of Anthony V. and Beverly Zupanovich*, 76-SBE-002, Jan. 6, 1976.

³ *Whittell v. Franchise Tax Board* (1964) 231 Cal.App.2d 278.

⁴ (See the *Appeal of Anthony J. and Ann S. D’Eustachio* 1985-SBE-040, May 8, 1985.

⁵ *Appeal of Robert J. and Kyung Y. Olsen*, 1980-SBE-134, October 28, 1980.

⁶ *Appeal of Nathan H. and Julia M. Juran*, 1968-SBE-004, January 8, 1968.

⁷ *Chapman v. Superior Court* (1958) 162 Cal.App.2d 421.

⁸ See *Estate of Phillips* (1969) 269 Cal.App.2d 656, 659.

⁹ *Olsen, supra*.

EXHIBIT

2

After Visit Summary

This document contains confidential information about your health and care at Kaiser Permanente.

Lau, Johnnie F

(MR # [REDACTED])

Visit Information**Appointment Information**

	Provider	Department	Dept Phone
3/18/2015 4:30 PM	KHALED DIAB MD	Mod-Apc5 >Mmo	209-557-1650

Your Primary Care Providers

Provider	PCP Type
KHALED DIAB MD	General

Personal Care Information**Patient Goals/Instructions****Your Kaiser Permanente Care Instructions****Rhinitis: After Your Visit****Your Care Instructions**

Rhinitis is swelling and irritation in the nose. Allergies and infections are often the cause. Your nose may run or feel stuffy. Other symptoms are itchy and sore eyes, ears, throat, and mouth.

If allergies are the cause, your doctor may do tests to find out what you are **Your Kaiser**

Permanente Care Instructions**Seasonal Allergies: After Your Visit****Your Care Instructions**

Allergies occur when your body's defense system (immune system) overreacts to certain substances. The immune system treats a harmless substance as if it were a harmful germ or virus. Many things can cause this to happen. Examples include pollens, medicine, food, dust, animal dander, and mold.

Your allergies are seasonal if you have symptoms just at certain times of the year. In that case, you are probably allergic to pollens from certain trees, grasses, or weeds.

Allergies can be mild or severe. Over-the-counter allergy medicine may help with some symptoms. Read and follow all instructions on the label.

Managing your allergies is an important part of staying healthy. Your doctor may suggest that you have tests to help find the cause of your allergies. When you know what things trigger your symptoms, you can avoid them. This can prevent allergy symptoms and other health problems.

In some cases, immunotherapy might help. For this treatment, you get shots or use pills that have a small amount of certain allergens in them. Your body "gets used to" the allergen, so you react less to it over time. This kind of treatment may help prevent or reduce some allergy symptoms.

Follow-up care is a key part of your treatment and safety. Be sure to make and go to all appointments, and call your doctor if you are having problems. It's also a good idea to know your test results and keep a list of the medicines you take.

How can you care for yourself at home?

Personal Care Information (continued)

Patient Goals/Instructions (continued)

- Be safe with medicines. Take your medicines exactly as prescribed. Call your doctor if you think you are having a problem with your medicine.
- During your allergy season, keep windows closed. If you need to use air-conditioning, change or clean all filters every month. Take a shower and change your clothes after you have been outside.
- Stay inside when pollen counts are high. Vacuum once or twice a week. Use a vacuum cleaner with a HEPA filter or a double-thickness filter.

When should you call for help?

Call 911 anytime you think you may need emergency care. For example, call if:

- You have symptoms of a severe allergic reaction. These may include:
 - ◆ Sudden raised, red areas (hives) all over your body.
 - ◆ Swelling of the throat, mouth, lips, or tongue.
 - ◆ Trouble breathing.
 - ◆ Passing out (losing consciousness). Or you may feel very lightheaded or suddenly feel weak, confused, or restless.

Watch closely for changes in your health, and be sure to contact your doctor if:

- You need help controlling your allergies.
- You have questions about allergy testing.
- You do not get better as expected.

Where can you learn more?

Go to <http://www.kp.org>

Enter **J912** in the search box to learn more about "**Seasonal Allergies: After Your Visit.**"

Current as of: May 13, 2014

Content Version: 10.2

© 2006-2014 Healthwise, Incorporated. Care instructions adapted under license by your healthcare professional. If you have questions about a medical condition or this instruction, always ask your healthcare professional. Healthwise, Incorporated disclaims any warranty or liability for your use of this information.

allergic to. You may be able to stop symptoms if you avoid the things that cause them. Your doctor may suggest or prescribe medicine to ease your symptoms.

Follow-up care is a key part of your treatment and safety. Be sure to make and go to all appointments, and call your doctor if you are having problems. It's also a good idea to know your test results and keep a list of the medicines you take.

How can you care for yourself at home?

- If your rhinitis is caused by allergies, try to find out what sets off (triggers) your symptoms. Take steps to avoid these triggers.
 - ◆ Avoid yard work. It can stir up both pollen and mold.
 - ◆ Do not smoke or allow others to smoke around you. If you need help quitting, talk to your doctor about stop-smoking programs and medicines. These can increase your chances of

Personal Care Information (continued)**Patient Goals/Instructions (continued)**

quitting for good.

- ◆ Do not use aerosol sprays, cleaning products, or perfumes.
- ◆ If pollen is one of your triggers, close your house and car windows during blooming season.
- ◆ Clean your house often to control dust.
- ◆ Keep pets outside.
- If your doctor recommends over-the-counter medicines to relieve symptoms, take your medicines exactly as prescribed. Call your doctor if you think you are having a problem with your medicine.
- Use saline (saltwater) nasal washes to help keep your nasal passages open and wash out mucus and bacteria. You can buy saline nose drops at a grocery store or drugstore. Or you can make your own at home by adding 1 teaspoon of salt and 1 teaspoon of baking soda to 2 cups of distilled water. If you make your own, fill a bulb syringe with the solution, insert the tip into your nostril, and squeeze gently. Blow your nose.

When should you call for help?

Call your doctor now or seek immediate medical care if:

- You are having trouble breathing.

Watch closely for changes in your health, and be sure to contact your doctor if:

- Mucus from your nose gets thicker (like pus) or has new blood in it.
- You have new or worse symptoms.
- You do not get better as expected.

Where can you learn more?

Go to <http://www.kp.org>

Enter **M030** in the search box to learn more about "**Rhinitis: After Your Visit.**"

Current as of: February 26, 2013

Content Version: 10.2

© 2006-2014 Healthwise, Incorporated. Care instructions adapted under license by your healthcare professional. If you have questions about a medical condition or this instruction, always ask your healthcare professional. Healthwise, Incorporated disclaims any warranty or liability for your use of this information.

Please visit my home page at kp.org/mydoctor. You can check your test results, refill prescriptions, e-mail me, schedule routine appointments, and view preventive service reminders and past visit information. You can also find valuable health information and links to classes, videos, podcasts and other online health tools. If you also coordinate care for your children, parents, spouse or partner, sign up for Act for a Family Member at kp.org/actforfamily.

Visit Summary**Your Demographic Information**

Date Of Birth	Sex	Race	Preferred Spoken	Preferred Written Language
Printed by Diab, Khaled (M.D.) 3/18/15 1656				Page 3 of 6

Visit Summary (continued)

Your Demographic Information (continued)

7/2/1953	Male	Asian	Language English	English
----------	------	-------	---------------------	---------

Federal law requires that your Kaiser Permanente medical record identify your race because this information could improve your health care. If your record incorrectly identifies your race, please correct the error by informing a staff member or by contacting member services. (The telephone number is on your membership card.)

Vital Signs - Last Recorded

Blood Pressure 149/76	Pulse 68	Temperature 97.5 °F (36.4 °C) (Tympanic)	Height 5' 3"	Weight 157 lb (71.215 kg)	BMI 27.82 kg/m2
--------------------------	-------------	--	-----------------	------------------------------	-----------------------

Oxygen
97%

Body Mass Index
27.82

Exercise Minutes Per Week

0

I strongly recommend my patients get at least 150 minutes of physical activity a week, or 30 minutes 5 days a week (unless you have specific medical limitations or restrictions). Every minute counts to help you feel better and have more energy. Regular exercise can also significantly reduce your risk for heart disease, stroke, diabetes, falls and certain cancers. Consider taking a few stairs, walking for 5-10 minutes and parking farther away or chair exercises. A healthy weight target is a Body Mass Index (BMI) between 19 and 24 (except for pregnant women). If you want to include healthier eating, start by adding more fruits and vegetables to your diet, eating smaller portions or drinking fewer sodas and sweetened beverages. To get support for fitness, weight, stress, or quitting tobacco, call 1-866-251-4514 to schedule a telephone appointment with a personal wellness coach.

Tobacco Use (More Information at kp.org/quitsmoking)

Smoking Status Never Smoker	Amount N/A
---------------------------------------	---------------

Smokeless Tobacco Status
Unknown

Allergies

Allergies as of 3/18/2015

Reviewed On: 3/18/2015 By: Arnold, Jacqueline Michelle (M.A.)

Allergen	Noted	Type	Reactions
No Known Drug Allergies 2005-01-11	01/11/2005		

Medication Ordered This Visit

Prescriptions

Medication Ordered This Visit (continued)**Prescriptions (continued)**

Sodium Bicarbonate-Sodium Chloride (NEILMED SINUS RINSE COMPLETE) Nasl Rinse Pkt	USE AS DIRECTED PER INSTRUCTIONS ON PACKAGE
Fluticasone (FLONASE) 50 mcg/actuation Nasl SpSn	USE 2 SPRAYS IN EACH NOSTRIL DAILY FOR ALLERGY
Cetirizine (ZyrTEC) 10 mg Oral Tab	TAKE 1 TABLET ORALLY DAILY FOR ALLERGY
Ketotifen (ZADITOR) 0.025 % Opht Drop	INSTILL 1 DROP IN AFFECTED EYE(S) EVERY 12 HOURS FOR ALLERGY

Ordered Facility-Administered Medications

	Dose	Freq
➔ Triamcinolone Acetonide Inj 40 mg (KENALOG)	40 mg	Outpatient (Back Office)
Route: intraMUSCULAR		

Pharmacy Information

Your doctor has placed a new medication prescription on file for you with the Pharmacy. Here are your options for obtaining the prescription at the time and location of your choice:

WALK-IN (if you are already at the Medical Center)

- Walk in to any open Kaiser Permanente Pharmacy, check in with pharmacy staff, and have your prescription filled while you wait.

ORDERING ONLINE

- You can have your prescription mailed directly to your home (postage is free) or sent to the pharmacy of your choice for pick-up within 48 hours.
- Go to kp.org/pharmacycenter, sign in with your user ID and password. In "My Prescriptions", select the medication and follow the prompts from there.

Pharmacy

Pharmacy Name
MODESTO MAIN

Pharmacy Address and Hours

Address	Hours
4601 Dale Road MODESTO CA 95356	24 hours

Preventive Health Reminders

Please see your visit registration slip or View Your Preventive Health Reminders on your doctor's home page <http://kp.org/mydoctor> to see if you are due for screening tests or immunizations.

Reason For Today's Visit

ALLERGIC RHINITIS (NOSE CONGESTION), SEASONAL - Primary

Future Appointments

None

Ongoing health conditions

DUODENAL ULCER

Lau, Johnnie F (MR # [REDACTED])
Ongoing health conditions (continued)

Encounter Date: 03/18/2015

HIGH CHOLESTEROL

ONYCHOMYCOSIS (NAIL FUNGAL INFECTION)

GASTRO-ESOPHAGEAL REFLUX DISEASE (HEARTBURN)

PREDIABETES

CURRENT TEAR KNEE, MEDIAL MENISCUS

EXHIBIT

3

20070308-0002278

RECORDING REQUESTED BY:
Fidelity National Title Agency of Nevada
Escrow No. 07-367-LD
Title Order No. 00000387

Fee: \$15.00 RPTT: \$4,845.00
N/C Fee: \$0.00

03/08/2007 10:11:26
T20070040668

When Recorded Mail Document
and Tax Statement To:
J. Lau, Trustee

Requestor:
FIDELITY NATIONAL TITLE

Debbie Conway ADF
Clark County Recorder Pgs: 3

RPTT: 4,845.00
APN: 160-23-513

GRANT, BARGAIN, SALE DEED

THIS INDENTURE WITNESSETH: That Jeanne A. Courtney and Earl W. Courtney, Wife and Husband
as Community Property

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, do(es) hereby Grant,
Bargain, Sell and

Convey to JOHNNIE F. LAU AND GAY L. LAU, TRUSTEES OF THE LAU REVOCABLE TRUST
U/A/D Jan. 21, 1994 as amended and restated July 28, 2005
all that real property situated in the Clark County, State of Nevada, bounded and described as follows:

SEE EXHIBIT ONE ATTACHED HERETO AND MADE A PART HEREOF

- SUBJECT TO: 1. Taxes for the fiscal year 2006-2007
- 2. Covenants, Conditions, Reservations, Rights, Rights of Way and Easements
now of record.

Together with all and singular tenements, hereditaments and appurtenances thereunto belonging or
in anywise appertaining.

DATED: February 12, 2007

STATE OF ^{Arizona} NEVADA
COUNTY OF ^{Pinal} Pinal

This instrument was acknowledged before me
on 21st February 2007
by Jeanne A Courtney
and Earl W Courtney

Jeanne A Courtney
Jeanne A. Courtney
Earl W. Courtney
Earl W. Courtney

Signature Olivia N. Hammons
Notary Public



Olivia N. Hammons
March 18, 2007

EXHIBIT "ONE"

LEGAL DESCRIPTION

Assessor's Parcel No: 160-23-513-[REDACTED]

Lot 28 in Block 1 of Amended Map of Lake Las Vegas Southshore Parcel 21, as shown by map thereof on file in Book 84 of Plats, page 2, and amended by Certificate of Amendment recorded February 9, 1998 in Book 890209 as Document No. 01499, in the Office of the County Recorder of Clark County, Nevada.

ASSESSOR'S COPY



Fidelity National Title

AGENCY OF NEVADA, INC.

2850 Horizon Ridge Pkwy., Suite 120 • Henderson, NV 89052
(702) 932-3150 • FAX (702) 933-4922

DATE: March 9, 2007
ESCROW NO: 07-367-LD
ESCROW OFFICER: Loretta Douglas

TIME: 16:00:33

CLOSING DATE: March 8, 2007

BUYER FINAL CLOSING STATEMENT

SELLER(S): Jeanne A. Courtney and Earl W. Courtney

BUYER(S): The Lau Family Trust

[Redacted]

	\$ DEBITS	\$ CREDITS
FINANCIAL:		
Total Consideration	950,000.00	
Deposit - Fidelity National Title		50,000.00
Deposit - The Lau Family Trust		943,072.78
PRORATIONS/ADJUSTMENTS:		
Prepaid County Taxes at \$6,525.87 Annually from 03/08/07 to 07/01/07	2,048.40	
Miscellaneous \$1,421.11 Semi-Annual from 11/01/06 to 03/08/07		1,002.67
HOA Dues at \$1,250.40 Quarter from 03/08/07 to 04/01/07	319.55	
HOA Dues at \$264.00 Quarter from 03/08/07 to 04/01/07	67.47	
Reimburse Transfer Fee for Golf Members	43,750.00	
Seller Credit Buyer for repairs		3,000.00
TITLE CHARGES:		
Inspection Fee	125.00	
Recording Deed	15.00	
ESCROW CHARGES		
Escrow Fee	662.50	
Express Mail	30.00	
COMMISSIONS:		
Credit for repairs		450.00
Credit for repairs		450.00
HOA CHARGES:		
4th Qtr dues	264.00	
<hr/>		
BUYERS REFUND	\$ 693.53	
TOTALS	\$ 997,975.45	\$ 997,975.45

[Handwritten signature]

EXHIBIT

4

APN 123-091-08- [REDACTED] TRA: 054-135 EFF TAX YR: 2008-2009 STATUS: PAID

ARC: 46774 EMP ID: TCBL5 TRANS CD: 01 EFF TRAN DATE: 01/26/2010
CREATE DATE 01/26/2010 VOID DTE BILL DATE 02/23/2010
OLD BILL NBR: ESCAPE NEW BILL NBR: 801712 R&T CODES 531.6 504 506

NAMES:

LAU JOHNNIE F TR

LAU GAY L TR

ADDRESS: [REDACTED]

DESC: [REDACTED]

EXEMPTIONS: CD AMOUNT CD AMOUNT CD AMOUNT DEFAULT YR:
DEFAULT NO:

APPRAISED LAND IMPROVEMENTS INVENTORY OTHER NET VALUE
VALUE: 316,186 1219,165 0 0 1535,351

CORTAC NO:

TAX RATE 1.0553

NEXT UTM048C (ENTER = NEXT SCREEN) F3=QUIT F4=MENU UTM048B

APN 123-091-08-100 OLD BILL #: ESCAPE NEW BILL #: 801712 STAT: PAID
1ST DELQ DATE: 03/25/2010 2ND DELQ DATE: 04/12/2010

CLASS	FIRST TAX	FIRST PEN	SECOND TAX	SEC PEN	COST	TOTAL TAX
10998	36.93		36.93			73.86
10997	9.23		9.23			18.46
10999	3.31		3.31			6.62

COST:

TOTAL 49.47 49.47 98.94

PAID: 03/17/2010 076/20-02 04/07/2010 097/20-09 98.94

REEL/SEQ: IMAGE/972 IMAGE/5316

UNPAID: 0.00 0.00 0.00

*** ALL CLASSES DISPLAYED! END OF FILE! ***

NEXT UTM248 ENTR=PRV F3=QUIT F4=MENU F7=BACK F8=FORWARD UTM048C

APN 123-091-08- [REDACTED] TRA: 054-135 EFF TAX YR: 2009-2010 STATUS: PAID

ARC: 46775 EMP ID: TCBLS TRANS CD: 01 EFF TRAN DATE: 01/26/2010
CREATE DATE 01/26/2010 VOID DTE BILL DATE 02/23/2010
OLD BILL NBR: ESCAPE NEW BILL NBR: 801713 R&T CODES 531.6 504 506

NAMES:

LAU JOHNNIE F TR

LAU GAY L TR

ADDRESS:

[REDACTED]
L 67

VILLAGE I & L

ZIP [REDACTED]

EXEMPTIONS: CD AMOUNT CD AMOUNT CD AMOUNT DEFAULT YR:
DEFAULT NO:

APPRAISED LAND IMPROVEMENTS INVENTORY OTHER NET VALUE
VALUE: 322,509 1243,548 0 0 1566,057

CORTAC NO:

TAX RATE 1.0563

NEXT UTM048C (ENTER = NEXT SCREEN) F3=QUIT F4=MENU UTM048B

APN 123-091-08-100 OLD BILL #: ESCAPE NEW BILL #: 801713 STAT: PAID
1ST DELQ DATE: 03/25/2010 2ND DELQ DATE: 04/12/2010

CLASS	FIRST TAX	FIRST PEN	SECOND TAX	SEC PEN	COST	TOTAL TAX
10100	36.97		36.97			73.94
10997	9.24		9.24			18.48
10999	.27		.27			.54

COST:

TOTAL 46.48 46.48 92.96
PAID: 03/17/2010 076/20-02 04/07/2010 097/20-09 92.96
REEL/SEQ: IMAGE/973 IMAGE/5315
UNPAID: 0.00 0.00 0.00

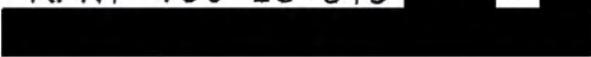
*** ALL CLASSES DISPLAYED! END OF FILE! ***

NEXT UTM248 ENTR=PRV F3=QUIT F4=MENU F7=BACK F8=FORWARD UTM048C

EXHIBIT

5

PROPERTY LOCATED AT:

APN: 160-23-513-


**DO NOT DISCARD
RETURN TO ASSESSOR'S OFFICE**

CHECK ONLY ONE BOX BELOW:

Owner's Primary Residence



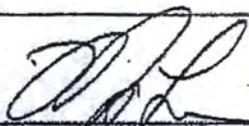
This property is rented and not occupied by owner - *(Rental applications will be mailed in May 2007.)*

A family member resides at this property - *(Rental applications will be mailed in May 2007.)*

None of the above options pertain to this property

Other: _____

Signature of
Property Owner



Date 5-3-07

I affirm and certify under penalties pursuant to law that the above information is true and correct and that I will notify the Assessor if the status of this property changes.

EXHIBIT

6







EXHIBIT

7

LAU APPEAL- ANALYSIS OF DAYS IN NV vs. CA

2007				2008			
	CA	NV & Other	Person Days		CA	NV & Other	Person Days
				JAN	27	35	62
				FEB	34	24	58
				MAR	19	43	62
APR	21	39	60	APR	16	44	60
MAY	24	38	62	MAY	18	44	62
JUN	18	42	60	JUN	31	29	60
JUL	18	44	62	JUL	22	40	62
AUG	32	30	62	AUG	48	14	62
SEP	15	45	60	SEP	33	27	60
OCT	10	52	62	OCT	35	27	62
NOV	42	18	60	NOV	46	14	60
DEC	33	29	62	DEC	29	33	62
Total # of Days	213	337	550		358	374	732
% of Days	39%	61%			49%	51%	

EXHIBIT

8

APRIL 2007

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
HAWAII →						
8	9	10	11	12	13	14
EDH-Serrano Golf	9901 Darren Feltes - Handyman in NV	1737 Serrano El Dorado EDH-Serrano Pro Shop	1738 AT&T 1740 & 1743 Comcast Cable 1741 Modesto Disposal 1742 Bankcard Center 1745 Simply Clean	AX-HI Whitehouse & Maui Wear		
15	16	17	18	19	20	21
	AX-Stanislaus Golf & Inter'l Discount Golf Equipment	1746 PG&E 1747 Glenn Siders (Landscape) 1748 Serrano CC 1749 ABC Distributing (Catalog) So. Shore Golf Club-Henderson	1750 Southwest Greens			ARIZONA → AX-Apache Club House (Golf)
22	23	24	25	26	27	28
ARIZONA →	501 South Shore Golf Club 502 Los Angeles Golf Club	503 Darren Feltes-Handyman	25 CHINA → 1751 American Express 1752 City of San Luis Obispo 1753 MID (Modesto Irrig Dist) 1754 El Dorado Irrigation 1755 Michael Boyer, DDS	1756 Modesto European EDH-Serrano Snack Bar		EDH-Serrano Pro Shop
29	30					
CHINA →						

Key:	CA = White
Top ½ = Johnnie	NV = Purple
Bottom ½ = Gay	Out of State = Pink
	Red Ltrs = NV Checking Acct
	Blk Ltrs = CA Checking Acct
	Green Ltrs = Credit Card
	Blue Ltrs = Activity/Vacation

MAY 2007

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 CHINA BOW- Hong Kong 508 Southwest Gas 1753 Down Under Appliance	2 Hua Du Guang Bai in Guangzhou 1759 AT&T EDH - Serrano Golf	3 EDH - Serrano Golf	4 BOW Modesto Del Rio Golf Club	5 EDH - Serrano Golf
6 EDH - Serrano Golf	7 1761 Sherry Ramse - Housekeeper	8 Falls Golf; Vineyard Restaurant; So. Shore Golf Club-Henderson	9 504 Darren Feltes-Handyman 505 Republic Service-Garbage 506 City of Henderson 509 South Shore Golf Club 510 Western Exterminator 511/1762 Crystal Pools/Jook Jing*	10 512 Safesite Alarm Reflection Bay Golf Course	11 EDH - Serrano Golf	12 FAMILY WEDDING - SAN JOSE EDH - Serrano Golf
13	14 1763 Bankcard Center	15 514 - Southwest Greens 1764 Comcast Cable 1765 Comcast Cable 1766 Glenn Siders-Landscape 1767 PG&E 1768 Serrano CC	16 1769 Simply Clean EDH - Serrano Golf	17	18 EDH - Serrano Golf	19 EDH - Serrano Golf
20 1774 Jim Perez (Morgan Stanley) Reflection Bay Golf Course	21 516 Southwest Gas 1771 El Dorado Disposal 1772 MID-Modesto Irrigation 1773 Sherry Ramse-Houskpr	22 517 MCDM Landscape EDH - Serrano Golf	23 EDH - Serrano Golf	24	25	26
27	28 BOW Henderson Furniture	29 518 ABC Locksmith	30 1775 Federation Chinese Golf Club	31 1776 Rally for the Cure EDH - Serrano Golf	Key & Notes Top ½ = Johnnie Bottom ½ = Gay 5/9 AX - Best Buy in Las Vegas *Jook Jing=Gay's Mom CA = White NV = Purple Out of State = Pink Red Ltrs = NV Checking Acct Blk Ltrs = CA Checking Acct Green Ltrs = Credit Card Blue Ltrs = Activity/Vacation	

JUNE 2007

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1 519 City of Henderson 1777 Pest Control Center 1778 Integrated Alarms 1780 Golf Digest	2
3	4	5 1781 Lee Ervin-HI Friend/Golf 1782 St. Stanislaus Golf (Tourney)	6	7 520 ABC Locksmith So. Shore Golf Club	8 BOW LV Hotal Furniture	9 521 MCDM Landscaping 522 Embarq (Tel/Internet) 524 Best Buy Little Baja in Las Vegas
10	11 525 - Crystal Pools 526 Western Exterminator 527 So. Shore Golf Club EDH - Serrano Pro Shop	12 1783 Cascade Golf Club (Seattle) EDH - Serrano Pro Shop	13 1784-Glen Siders-Lndscaper 1785 Serrano CC 1786 Comcast Cable 1787 Michael R. Boyer, DDS 1788 Bankcard Center 1789 ABC Distributing-Catalog Co	14 HALF MOON BAY	15 AX Half Moon Bay Ritz Carlton	16 1791 Marilyn Hoffman - Gay Lau's Sister
17 CALGARY, CANADA	18 ALBERTA, CANADA 1790 Sherry Ramse (Hskpr) 1792 Beeler Blend-Tree Service 1793 MID-Modesto Irrig. Dist 1794 PG&E	19 1795 Simply Clean AX-Blvd Home Furnishings (UT)	20 LONDON, UK AX Costco in Modesto	21 SCOTLAND BOW Scotsraig Golf 1796 Modesto European BOW Sacramento Koi	22 BOW Tayport, Scotland	23 BOW St. Andrews 1335 Hansen's Furniture (Modesto)
24 SCOTLAND BOW St. Andrews	25 BOW St. Andrews	26 BOW St. Andrews 528 Lake Las Vegas Res. Assoc 529 Lake Las Vegas Master	27 BOW St. Andrews	28 EDH - Serrano Golf	29 BOW Carnoustie Golf (GBR) BOW St. Andrews	30

Key:	CA = White
Top ½ = Johnnie	NV = Purple
Bottom ½ = Gay	Out of State = Pink
	Red Ltrs = NV Checking Acct
	Blk Ltrs = CA Checking Acct
	Green Ltrs = Credit Card
	Blue Ltrs = Activity/Vacation

JULY 2007

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 1802 Allied Insurance	2 BOW Boulevard Furniture	3 532-Embarq-Tel/Internet 533 City of Henderson 534 Crystal Pools 1797 Serrano El Dorado (HOA) 1799 El Dorado Irrigation 1800* Liberty Bell Alarm	4 EDH - Serrano Golf	5 1804 Grand American Travels (China Tours)	6	7 RENO, NV Atlantis Casino W-2G
8	9	10	11 EDH - Serrano Dining 1337 Bankcard Center 1805 Comcast Cable 1806 Glenn Siders-Landscaper 1807 Pest Control Center 1808 Golf Magazine	12 EDH - Serrano Golf	13 BOW Henderson Home Depot 535 DMV (NV)	14
15 EDH - Serrano Golf	16 1809 Sherry Ramse, Housekeeper	17	18 536-So. Shore Golf Club 537 Southwest Gas Corp 539 Western Exterminator 1810 Nordstrom 1811 El Dorado Disposal 1812 PG&E	19 HAWAII VACATION →	20 BOW Pince Hotel Maui BOW Sea Horse Whale Watch BOW Makena Golf Course	21 BOW Kahili Golf Course
22 HAWAII →	23	24 BOW Haliimaile Gen'l Store BOW Hawaii Design Gallery BOW Makani Sands (Condo)	25 BOW Kapalua Golf Courses	26	27 BOW Hawaii Prince Golf Course	28
29 HAWAII →	30 1817 Sherry Ramsey, Housekeeper	31 AX SWA - Depart Sac for San Diego on 8/21 1820 St. Stanislaus Golf-Equip				

Key & Notes:

*July 3	*July 18	CA = White
1801-Integrated Alarms	1814-Serrano CC	NV = Purple
1802-Mansion Travel	1815-MID	Out of State = Pink
BOW - Haggin Oaks GC	1816-MID	Red Ltrs = NV Checking Acct
BOW - Blvd Home Furnishings	AX - Sandra D's Boutique	Blk Ltrs = CA Checking Acct
	EDH - Serrano Golf	Green Ltrs = Credit Card
		Blue Ltrs = Activity/Vacation

AUGUST 2007

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 541-Republic Srvc-Garbage 542 Embarq (TV/Internet) 544 City of Henderson 545 Crystal Pools 552 Subscriber Services 1818 Woman's Day	2	3	4
5	6	7 548-Clark County Treas. 1822 Michael Boyer, DDS 1823 Stanislaus County Sheriff 1824 Bruce & Janice Coggins 1825 Comcast Cable 1826 Glenn Siders-Landscaper	8 BOW Folsom Golf-Indoor Golf Club Fitting 1828 Simply Clean	9	10 EDH - Serrano Golf Men's Club Championship	BOW Henderson Walmart
547 South Shore Golf Club				EDH - Serrano Golf/Dining		EDH - Serrano Golf
12	13	14 1831 PG&E 1832 Serrano CC 1833 Curtis & Arata-Law Firm AX Sandra D's Boutique-EDH AX - Boulevard Furniture-UT	15 AX-Henderson Bed Bath & Beyond	16 549 Western Exterminator 550 Southwest Gas Corp 552 Subscriber Services	17	18
EDH - Serrano Golf	1829 Sherry Ramse, Housekeeper 1830 Muscular Dystrophy Assn					
19	20	21 SAN DIEGO (Visiting Grandchildren) SWA Tix purchased on 7/31 for this trip	22	23	24	25
					BOW Blvd Home Furnishings AX Pottery Barn Kids AX Carlsbad Coach	
26	27	28	29	30	31	
SAN DIEGO	1834 Sherry Ramse, Housekeeper 1835 Kohl's 1837 MID-Modesto Irrig Dist 1838 El Dorado Irrigation	BOW-Las Vegas Hotal Furniture	EDH - Serrano Dining BOW Dish - One Time 555 Embarq (TV/Internet) 556 Crystal Pools	SEATTLE VACATION		
EDH - Serrano Golf						

Key & Notes:	*Aug 1	CA = White
Top ½ = Johnnie	1819-Sands of Kahana	NV = Purple
Bottom ½ = Gay	HI Condo	Out of State = Pink
	*Aug 7	Red Ltrs = NV Checking Acct
	1827-Bankcard Center	Blk Ltrs = CA Checking Acct
		Green Ltrs = Credit Card
		Blue Ltrs = Activity/Vacation

SEPTEMBER 2007

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1 SEATTLE →
2 SEATTLE →	3 →	4	5	6	7 1841 Mansion Travel EDH - Serrano Dining	8 EDH - Serrano Golf
9 EDH - Serrano Grill	10 1843 Glenn Siders, Lndscaper 1845 El Dorado Disposal 1846 Comcast Cable 1847 Bankcard Center	11 9088 Cash BOW Blvd Home Furnishings	12 1839 Simply Clean	13 557 - City of Henderson 558 Clark County Treasurer 1848 PG&E 1849 Fallen Leaf Tree Service 1850 Serrano CC 1851* S&S Window Washing	14 559 South Shore Golf Club 560 Southwest Gas Corp 562 Postmaster 563 Western Exterminator 566 City of Henderson	15 564 Carlene Lust-Int Decorator CHINA-Gay's Vacation with Woody & Mabel
16 CHINA →	17 567 Lake Las Vegas Rs. Assn	18	19 568 Simply Clean	20	21	22
23 CHINA →	24 569 David Basista, Bro-in-Law & Chiropractor	25 Falls Golf Club in Las Vegas	26 570 Lake Las Vegas Masters 571 Crystal Pools	27	28	29
30 Falls Golf Club in Las Vegas EDH - Serrano Golf						

Key & Notes:	*Sep 13	CA = White
Top ½ = Johnnie	1852 - MID	NV = Purple
Bottom ½ = Gay	1853 - Joe Yuke	Out of State = Pink
		Red Ltrs = NV Checking Acct
		Blk Ltrs = CA Checking Acct
		Green Ltrs = Credit Card
		Blue Ltrs = Activity/Vacation

OCTOBER 2007

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 1854 Liberty Bell Alarms 1856 Serrano El Dorado (HOA)	2	3	4	5 1858 Comcast Cable 1859 DMV Renewal 1860 Placerville Pest Control 1861 Smart Document Solutions	6 BOW- Gary Long Jewelers, Stockton Appraised jewelry for Insurance
7	8	9 573 Golf Week 574 Western Exterminator 575 South Shore Golf Club 576 City of Henderson 578 Chaz Mulkey (Pool Srvc)	10 AX Flight - Sacramento to San Diego on 10/11	11 BOW Medicus Golf Equip SAN DIEGO (Gay Visits Grandchildren)	12 THAILAND	13 BOW Medicus Golf Equip
14 THAILAND	15	16	17 1863 - PG&E 1864 Michael Boyer, DDS 1866 Jensen Ranch School 1867 Glenn Siders-Landscaper 1868 MID 1869 Jan Nuslem-Housekeeper	18 1862 Franchise Tax Board	19 CHINA (Golf Trip with Sac Group)	20
SAN DIEGO AX Babies R Us						
21 CHINA	22	23	24	25	26	27
28 CHINA	29	30	31			

Key & Notes:

- Top ½ = Johnnie
- Bottom ½ = Gay
- *Oct 17
- 1870-Bankcard Center
- 1871-Simply Clean
- 1872-Serrano CC
- BOW-Chg, Bangkok @ Shangrila
- Jawaraj Co.
- CA = White
- NV = Purple
- Out of State = Pink
- Red Ltrs = NV Checking Acct
- Blk Ltrs = CA Checking Acct
- Green Ltrs = Credit Card
- Blue Ltrs = Activity/Vacation

NOVEMBER 2007

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 CHINA	2	3
4	5 AX - SWA Tix (Sac to San Diego) Departing 11/11 1873 Sherry Ramse, Housekeeper	6 1874 - PG&E 1875 Comcast Cable 1877 El Dorado Disposal 1878 Glenn Siders-Landscaper 1879 DMV Renewal 1880 El Dorado Irrigation	7 581 City of Henderson 582 Republic Service 584 Southwest Gas Corp 585 Chaz Mulkey (Pool Srvc) 1338 Bankcard Center	8 586 The Club-Golf Membership for So. Shore Golf Club 587 Western Exterminator So. Shore Golf Club - Henderson	9 1882 Mansion Travel EDH - Serrano Dining	10 GRANDCHILD STELLA BORN 1883 Serrano CC EDH - Serrano Golf
11 SAN DIEGO (Visiting Grandchildren)	12	13 1884 Simply Clean	14 BOW Kodak Gallery (CA) EDH Serrano Golf	15	16 So. Shore Golf Club - Henderson	17 Vineyards Restaurant in Henderson
18 SAN DIEGO	19	20 BOW Milpitas American Tour	21	22	23 589 Southwest Gas Corp	24
25 SAN DIEGO	26 BOW Long's in EDH	27	28 CHINA	29	30	
1886 Taste of Home-Magazine						

Key & Notes:	*Nov. 6	CA = White
Top ½ = Johnnie	1881 - Sands of Kahana	NV = Purple
Bottom ½ = Gay	Vacation Club	Out of State = Pink
		Red Ltrs = NV Checking Acct
		Blk Ltrs = CA Checking Acct
		Green Ltrs = Credit Card
		Blue Ltrs = Activity/Vacation

DECEMBER 2007

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1 CHINA →
						SAN DIEGO →
2 CHINA →	3	4	5 →	6	7	8
SAN DIEGO →	AX Stuart Weitzman (Shoes)	1887 Anita Preacher Daughter-in-Law's Aunt				
9	10 1888 Bankcard Center 1889 Glenn Siders 1890 Comcast Cable AX Carino's Italian Restaur.	11	12 AX Modesto Costco	13 BOW Sylvia Photography in Santa Rosa	14 AX Folsom Linens & Things EDH - Serrano Dining	15
16	17	18 1894-Liberty Bell Alarm 1895 PG&E 1896 Serrano CC 1897 Redwood City Insurance 1898 El Dorado County Sheriff 1893 Sherry Ramse-Housekeeper	19 AX - SWA Tix (Sacramento to Las Vegas on 1/11/08)	20	21	22 592-Clark County Treas 594 Southwest Gas Corp 597 Chaz Mulkey (Pool Srvc) 598 Lake Las Vegas Res Assn 599 The Club (Golf Mbrship) 600 City of Henderson
23 SAN DIEGO (Family Christmas) →	24 602 Chaz Mulkey (Pool Srvc)	25 SAN JOSE (Family Christmas) →	26 1339 Steven Lau (Son)	27 1902 Allied Insurance EDH - Serrano Shop AX - Oakland to Maui via American Airlines (Dep. 12/27)	28 HAWAII VACATION →	29 AX Outback Restaurant in Modesto (?)
30 HAWAII →	31					

Key & Notes:

- *Dec 18**
 - 1901-Sac Weekend Drivers
 - BOW - Haggin Oaks (Golf Equip)
- *Dec 22**
 - 601-Western Exterminator
 - BOW - Las Vegas Paris Le Jrnl
- CA = White
- NV = Purple
- Out of State = Pink
- Red Ltrs = NV Checking Acct
- Blk Ltrs = CA Checking Acct
- Green Ltrs = Credit Card
- Blue Ltrs = Activity/Vacation

JANUARY 2008

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 HAWAII BOW Kahili Golf Course	2 AX Hawaii Elegant Jewelry	3 BOW Makena Golf Course	4 BOW Wailea Golf Club	5
6 HAWAII BOW Makena Golf Course	7 BOW Makena Golf Course	8 1903 Makena Sands AX Hawaii Elegant Jewelry	9	10	11 AX-SWA tix Sac to LV purchased on 12/9/07 604 Western Exterminator 605 The Club-Membership Dues BOW Henderson USPS & Walmart	12 South Shore Golf Club
13	14 BOW - Modesto Kaiser 1904 Serrano El Dorado (HOA) 1905 Serrano Country Club 1906 Glen Siders-Landscaper 1907 Comcast Cable 1909 Bankcard Center	15 BOW Folsom Blossom Shop	16	17 1913 Simply Clean AX SWA Tickets for Sac to San Diego - Dep 2/16	18 1914 Mansion Travel 1915 Asia Garden (LV Restaurant)	19 AX Folsom Costco
20 EDH - Serrano Shop	21	22	23	24	25 SAN DIEGO (Visiting Children and Granchildren)	26
27 SAN DIEGO	28	29 1918 Hugh Lee, Friend & Pres. Of Chinese Golf Club 1919 Down Under Appliance	30 1920 Down Under Appliance AX Blvd. Home Furnishings	31 EDH - Serrano Shop	Key: Top ½ = Johnnie Bottom ½ = Gay *Jan 14 1910 El Dorado Disposal 1911 El Dorado Irrigation 608 City of Henderson CA = White NV = Purple Out of State = Pink Red Ltrs = NV Checking Acct Blk Ltrs = CA Checking Acct Green Ltrs = Credit Card Blue Ltrs = Activity/Vacation	

FEBRUARY 2008

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
					EDH - Serrano Shop	1922 Pest Control 1923 Bank Card Center EDH - Serrano Shop
3	4	5	6	7	8	9
	BOW Nt'l Golf Products (GA)	609 Republic Services 612 Southwest Gas 613 Crystal Pools So. Shore Golf Club-Henderson	AX Coluseum Box Office -Tix In Las Vegas Reflection Bay Golf Club - In Henderson, NV		EDH - Serrano Dining	Chinese New Year Crab Feast in Sacramento
10	11	12	13	14	15	16
		1340 Tony Nam Tieu Macys in Modesto		1924 - Comcast Cable 1925 Glenn Siders - Landscaper 1926 Serrano CC 1927 PG&E 1928* S&S Window Wash EDH - Serrano Shop	EDH - Serrano Dining	THAILAND → SAN DIEGO → BOW - Monterey Del Monte EDH - Serrano Golf
17	18	19	20	21	22	23
THAILAND →						CHINA →
SAN DIEGO (Visiting Family) →						
				AX San Diego Costco		
24	25	26	27	28	29	
CHINA →						
SAN DIEGO →						
AX San Diego USA Baby						

Key & Notes:

Top ½ = Johnnie
Bottom ½ = Gay

CA = White

NV = Purple

Out of State = Pink

Red Ltrs = NV Checking Acct

Blk Ltrs = CA Checking Acct

Green Ltrs = Credit Card

Blue Ltrs = Activity/Vacation

*Feb 14

1929 Judy Hofer (MT-Video
of How to make concrete slabs)

MARCH 2008

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1 616-City of Henderson CHINA → 617 City Henderson (Bus. Lic) 618 Crystal Pools 619 Clark Cnty Treasurer SAN DIEGO → 621 S.W. Gas 622-3 Lake LV Club, W. Exterminatr
2 CHINA → SAN DIEGO →	3 1931 Good Housekeeping 1932 Michael Boyer, DDS 1933 El Dorado Disposal 1934 El Dorado Irrigation Dist Las Vegas - Harrahs Form W-2G	4 BOW Vintage Inn Dep. Yountville So. Shore Golf Club - Henderson	5 Golf with Jim Wong	6	7 1935 St. Stanislaus Golf 1936 Bankcard Center	8 EDH - Serrano Dining
9 1936 - Bankcard Center 1937 Comcast Cable 1939 Glen Siders-Landscaper 1940 PG&E 1941 Serrano CC 1942 Sacramento Koi	10	11 1943 Simply Clean	12	13	14	15 EDH - Serrano Golf
16	17 625 Lake LV Res Assoc 627 W. Exterminator 628 The Club-Membership Dues	18	19	20 1944 St. Stanislaus Golf-Equip	21	22 1946 Pest Control Svcs
23 HONG KONG →	24 AX Modesto Costco	25 1948 Liberty Bell Alarm 1950 Modesto European	26 1341 Steven Lau (Son) 1949 Modesto European	27 CHINA → EDH - Serrano Golf	28	29
30 CHINA →	31					

Key:	CA = White
Top ½ = Johnnie	NV = Purple
Bottom ½ = Gay	Out of State = Pink
	Red Ltrs = NV Checking Acct
	Blk Ltrs = CA Checking Acct
	Green Ltrs = Credit Card
	Blue Ltrs = Activity/Vacation

APRIL 2008

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 630 - City of Henderson CHINA 632 Crystal Pools 1952 Comcast Cable 1953 Serrano El Dorado EDH Serrano Golf	2	3	4	5 1955 Bankcard Center 1956 Sac Chinese Golf Club
6	7	8 1957 UPS 1958 G&M Landscape BOW Folsom Home Depot EDH Serrano Shop	9	10 EDH Serrano Golf	11	12
13	14 BOW Modesto Sushi Garden 1959 Serrano CC 1960 PG&E	15	16 635 W. Exterminator 636 The Club 1961 American Express 1962 Donna Welsh (Purch Ladder)	17	18	19 AX Barbeques Galore in LV
20 So. Shore Golf Club in Henderson AX Henderson Costco	21 BOW Cascata Golf Club @ @ Ceasars; Falls Golf Club in LV	22	23 AX Las Vegas Coach	24 So. Shore Golf Club in Henderson	25	26
27	28	29	30 AX United Air - SF to Maui (Depart 7/1/08)			

Key:	CA = White
Top ½ = Johnnie	NV = Purple
Bottom ½ = Gay	Out of State = Pink
	Red Ltrs = NV Checking Acct
	Blk Ltrs = CA Checking Acct
	Green Ltrs = Credit Card
	Blue Ltrs = Activity/Vacation

MAY 2008

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6	7 639 Republic Svcs 641 Lake LV Res Asooc 642 City Henderson 643 Crystal Pools EDH Serrano Golf	8 1974 Serrano CC	9	10
11	12	13	14 EDH Serrano Golf 1975 Anita Preacher (Daughter-in-Law's Aunt)	15 LAS VEGAS - Jenn & Rich 645 SW Gas 647 W. Exterminator 648 State of Nevada 649 The Club	16	17 1976 NTAF Spinal Cord Fund So. Shore Golf Club in Henderson
18	19	20	21 AX Sandra D's Boutique-EDH 1977 Kohls 1979 Sands of Kahana Vac Club	22 EDH - Serrano Golf	23	24
25 PHILIPPINES	26	27	28	29	30 CHINA	31
					AX Here Comes Brides Dress fitting in San Diego	

Key & Notes:

*May 7

1964 - G&M Landscape
1965 - Comcast Cable
1966- PG&E
1969 - Bankcard Center
1970 - El Dorado Disposal
1971 - El Dorado Irrigation
1972 - Pest Control Center
1973 - Simply Clean

CA = White

NV = Purple

Out of State = Pink

Red Ltrs = NV Checking Acct

Blk Ltrs = CA Checking Acct

Green Ltrs = Credit Card

Blue Ltrs = Activity/Vacation

JUNE 2008

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 CHINA	2	3	4 1981- G&M Landscape 1982 Comcast Cable 1983 Simply Clean 1984 San Diego Chinese Club AX-SWA Tix Sac to Las Vegas 6/19	5 652 City of Henderson 653 Crystal Pools	6	7
8	9	10	11	12 SAN DIEGO (Family Visit)	13 1985 Hugh Lee, Friend & Pres. of Chinese Golf Club	14
15 1986 Jook Jing (Gay's Mom)	16 1987 Erwin Young, HI Friend	17 654-Western Exterminator 655 Lake LV Res Assoc 656 South Shore Golf Club 1988 Bankcard Center 1989 Serrano CC 1990 PG&E	18	19	20	21
22 661 Crystal Pools	23 Victoria Secret in Modesto	24	25 658 SW Gas Corp 659 City of Henderson 1992 Liberty Bell Alarm 1993 Vancouver Chinese Golf Club	26 EDH - Serrano Golf	27 EDH - Serrano Golf	28
29	30					

Key:	CA = White
Top ½ = Johnnie	NV = Purple
Bottom ½ = Gay	Out of State = Pink
	Red Ltrs = NV Checking Acct
	Blk Ltrs = CA Checking Acct
	Green Ltrs = Credit Card
	Blue Ltrs = Activity/Vacation

JULY 2008

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 HAWAII (Vacation) 1994 The Golf Connection BOW Adv. Phone Order for Makani Sands Res. 7/1-8 on 4/30	2	3	4 Kapalua Golf	5
6 HAWAII	7 Kahili Golf Course - Maui BOW Makani Sands - Maui	8	9 1995 Michael Boyer, DDS 1997 Serrano CC	10 AX-BakerChadra for Oral Surgery	11 SAN DIEGO	12
13	14	15 663 W. Exterminator 665 Southshore Golf Club 1342 Steven Lau (Son)	16 1999 EDH Irrigation 2000 Comcast Cable 2001 El Dorado Disposal AX-Baker Chadra for Oral Surgery	17	18 2002 G&M Landscape 2003 PG&E 2004 Serrano CC 2005 Pest Control Center 2006 Sands of Kahana Vac Club	19 Falls Golf Club in Las Vegas
20 EDH - Serrano Golf 666 SW Gas 668 City of Henderson	21 CHINA AX SWA from Sacramento to Las Vegas (Depart 8/14)	22	23	24 EDH - Serrano Golf	25	26
27 CHINA	28	29	30 2008 Simply Clean	31 So. Shore Golf Club-Henderson EDH - Serrano Golf		

Key:	CA = White
Top ½ = Johnnie	*July 18 NV = Purple
Bottom ½ = Gay	So. Shore Golf Club-Henderson Out of State = Pink
	Red Ltrs = NV Checking Acct
	Blk Ltrs = CA Checking Acct
	Green Ltrs = Credit Card
	Blue Ltrs = Activity/Vacation

AUGUST 2008

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3 EDH - Serrano Golf	4	5 2009 G&M Landscape EDH - Serrano Golf AX Folsom Costco	6 EDH - Serrano Dining	7 NAPA EDH - Serrano Golf	8	9 STEVEN'S WEDDING AX Yountville - Tailor dress
10 NAPA 2011 Chongsen Assoc.	11 670 - Crystal Pools 2012 Bankcard Center 2013 PG&E 2014 Comcast Cable AX Yountville Vintage Inn	12 JL @ Kaiser - Dr. Eugene Kim	13	14 EDH - Serrano Golf	15 671 Clark County Treasurer 672 Republic Services 2015 Serrano CC 2016 Nordstrom Bank EDH - Serrano Golf	16 673 SW Gas 675 W. Exterminator EDH - Serrano Golf
17 EDH - Serrano Golf	18 2017 Michael Boyer, DDS Victoria Secrets in Modesto BOW Power Golf, Rowland Hts	19 2018 Simply Clean	20	21 2019 American Express	22 MONTEREY	23 BOW Poppy Hills Golf Course
24 MONTEREY	25	26 677 City of Henderson 679 South Shore Golf Club EDH - Serrano Golf	27 CANADA	28 BOW Richmond BC Golf Town	29 BOW Cloverdale, BC Northview Golf	30 2020 LACGC-LA Chinese Golf Club
31 CANADA						

Key:	CA = White
Top ½ = Johnnie	NV = Purple
Bottom ½ = Gay	Out of State = Pink
	Red Ltrs = NV Checking Acct
	Blk Ltrs = CA Checking Acct
	Green Ltrs = Credit Card
	Blue Ltrs = Activity/Vacation

SEPTEMBER 2008

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 CANADA	2	3	4	5	6
			680 Crystal Pools 682 City of Henderson 2021 El Dorado Irrigation	2025 Erwin Young, HI Friend 2026 Bankcard Center 2027 GM Landscape EDH-Serrano Golf	AX SWA Flt from Las Vegas to Sacramento (Dep. 10/5) EDH-Serrano Golf	BOW Haggin Oaks GC (Sac)
7 EDH-Serrano Golf	8	9	10	11	12	13
		AX SWA Flt from Sac to Las Vegas (Dep. 10/2)	2028 PG&E 2029 El Dorado Disposal 2030 Comcast Cable 2031 Serrano CC	BOW Kaiser	BOW Power Golf EDH-Serrano Golf	EDH-Serrano Golf
14 684 W. Exterminator 685 Southshore Golf 699 Lake LV Res Asooc EDH-Serrano Golf	15 CHINA (w/ Marco on 9/21-23)	16	17	18	19	20
		AX Folsom Costco	2032 American Express 2033 Nordstrom Harrahs Form W-2G	Harrahs Form W-2G	AX White House (Women's Clothing & Accessories in La Vegas)	AX Banana Republic - LV AX Coach (Las Vegas)
21 CHINA Coach (Las Vegas)	22 BOW Son Fat Jeweler-Macau BOW Macau to Hong Kong	23	24	25 EDH-Serrano Golf	26 EDH-Serrano Golf	27 EDH-Serrano Golf
		687 SW Gas 689 Postmaster 690 Window Cleaners 691 Veronica Alvarez-Tempe, AZ 2034 Down Under Appliance				
28 2036 Pest Control Svc 2037 Liberty Bell Alarm 2038 Serrano EDH	29	30				

Key & Notes:

Top ½ = Johnnie
Bottom ½ = Gay

*Sep. 23

2035 Simply Clean

CA = White

NV = Purple

Out of State = Pink

Red Ltrs = NV Checking Acct

Blk Ltrs = CA Checking Acct

Green Ltrs = Credit Card

Blue Ltrs = Activity/Vacation

OCTOBER 2008

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
			1 AX Taiko Sushi in Folsom EDH - Serrano Golf 692 Clark County Treasurer 693 City of Henderson 695 Crystal Pools	2 Harrah's W-2G AX Sunset & Vines, Henderson	3 Macys in Modesto	4 BOW Las Vegas Golf Shop	
5 AX Harrah's in Las Vegas	6	7	8	9 2039 - Bankcard Center 2040 Comcast Cable 2042 G&M Landscape 2043 PG&E 2044 Serrano CC	10	11	
SAN DIEGO (Visiting Family)				2045 Fallen Leaf Tree Srvc		EDH - Serrano Dining	EDH - Serrano Golf/Dining
12	13 THAILAND 1343 Placer Title Co.	14	15	16	17	18	
SAN DIEGO				2047 Simply Clean		AX San Diego Costco	
19 THAILAND	20	21	22 CHINA	23 697 W. Exterminator 698 So. Shore Golf Club 699 SW Gas 701 City of Henderson 2048 American Express	24	25	
SAN DIEGO				EDH - Serrano Shop			
26	27 AX La Quinta Tarah Jade 2051 Jensen Ranch School (Student Assn Donation)	28	29	30	31 EDH - Serrano Dining		

Key & Notes:	*Oct 9	CA = White	
	Top ½ = Johnnie	2046 DMV Renewal	NV = Purple
	Bottom ½ = Gay	EDH - Serrano Golf	Out of State = Pink
		*Oct 23	Red Ltrs = NV Checking Acct
	2050 Drs. Baker & Cadra	Blk Ltrs = CA Checking Acct	
	EDH - Serrano Golf	Green Ltrs = Credit Card	
		Blue Ltrs = Activity/Vacation	

NOVEMBER 2008

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 2052 El Dorado Disposal 2053 Comcast Cable 2054 PG&E 2056 El Dorado Irrigation BOW Nakashima Golf (Equip) Stockton	4	5 AX Modesto Costco	6 BOW Folsom Smog EDH- Serrano Golf	7 EDH- Serrano Golf	8 FRESNO/OAKHURST (Friend's Wedding) 703 Republic Services 705 Crystal Pools 2057 Bankcard Center
9 OAKHURST	10 SAN DIEGO STELLA'S BIRTHDAY AX Oakhurst Hotel 11/8-9	11	12 707 SW Gas 708 W. Exterminator So. Shore Golf Club - Henderson	13 So. Shore Golf Club - Henderson	14	15
16 So. Shore Golf Club - Henderson	17 BOW Reflection Bay Golf Course at Lake Las Vegas	18	19 2058 Michael Boyer, DDS	20 1344 Dave Basista, Bro-in-Law EDH- Serrano Golf	21 2059 -DMV Renewal 2060 G&M Landscape 2061 American Express 2062 Serrano CC 2063 Pest Control Svc 2064 Ward Promotional	22 709 City of Henderson 712 Southshore Golf Club AX Costco in Folsom
23 EDH- Serrano Golf	24 Macys Modesto	25	26 2065 Liberty Bell Alarm	27	28 AX Best Buy in Folsom	29
30 EDH- Serrano Golf						

Key & Notes:

*Nov 21
 AX SWA Flt Sac to San Diego (Depart 12/17)
 EDH - Serrano Golf

Top ½ = Johnnie
 Bottom ½ = Gay

CA = White
 NV = Purple
 Out of State = Pink
 Red Ltrs = NV Checking Acct
 Blk Ltrs = CA Checking Acct
 Green Ltrs = Credit Card
 Blue Ltrs = Activity/Vacation

DECEMBER 2008

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 CHINA	2	3	4	5	6
				SAN DIEGO (Visit Children & Grandchildren)		AX Encinitas - Best Buy
7 CHINA	8 HONG KONG	9	10 2069 Bankcard Center 2070 PG&E 2072 Comcast Cable	11	12	13
SAN DIEGO	2066 Liberty Bell Alarm 2067 Simply Clean	2068 Placerville Branch (BoFA)	2073 G&M Landscape 2074 Liberty Bell Alarm			
14 SAN DIEGO	15	16 715 W. Exterminator 716 Crystal Pools 717 Southshore Golf	17	18	19	20
21	22	23	24 2077 Michael Boyer, DDS 2078 EDH Irrigation 2079 American Express	25	26	27 719 Southwest Gas
28	29	30	31			

Key & Notes:

- *Dec 10 2075 Serrano Country Club
- CA = White
- NV = Purple
- Out of State = Pink
- Red Ltrs = NV Checking Acct
- Blk Ltrs = CA Checking Acct
- Green Ltrs = Credit Card
- Blue Ltrs = Activity/Vacation

EXHIBIT

9

LIST OF TEMPORARY OR TRANSITORY VISITS TO CA

2007

- 4/1-7 – Appellant-Wife departed California for a vacation in Hawaii
- 4/8-10 – Appellants played golf at Serrano CC on 4/8 and purchase something from the EDH Pro shop on 4/10
- 4/25-5/3 – Appellant-Wife stayed in EDH and played golf at Serrano CC on 4/28, 5/2 and 5/3 while Appellant-Husband was in China
- 5/4-6-Appellants played golf daily in Modesto and at Serrano CC following Appellant-Husband's return from China
- 5/11-12 – Appellants returned to CA for a family wedding in San Jose
- 5/13-19 – Appellant-Wife remains in CA following the wedding and played golf at Serrano CC on 5/16 (Women's Day), 5/18 and 5/19
- 5/22-23 – Appellant-Wife played golf at Serrano CC on 5/22 (Women's Day) and 5/23
- 5/31 – One of Appellants played golf at Serrano CC
- 6/11-15 - One of Appellants purchased something at Serrano CC Pro-shop 6/11 and 6/12 prior to heading off to Half Moon Bay for a 2-day vacation at the Ritz Carlton
- 6/20-28 – Appellant-Wife purchased something at Costco in Modesto on 6/20; probably took the car into Modesto European for service on 6/21, bought furniture at Hansen's in Modesto on 6/23 and played golf at Serrano CC on 6/28 while her husband was in Scotland playing golf
- 7/3-4 – Appellant bought golf equipment at Haggin Oaks Golf Course in Sacramento and played golf at Serrano CC the following day

7/11-18 – Appellant-Wife dined at Serrano CC on 7/11 and then played golf on 7/12 and 7/15 prior to Appellants' vacation in Hawaii

7/30-31– Appellants returned from Hawaii and probably spent time with family in Modesto

8/8-14 – Appellants purchased golf equipment in Folsom and Appellant-Husband played golf at Serrano CC (Men's Golf Championship)

8/21-29 – Appellants visited family in San Diego and played golf at Serrano CC on 8/26 before departing on vacation to Seattle, WA

9/4-9 – Appellants dined and played golf at Serrano CC on multiple occasions; also wrote a check to a travel agency while visiting here

9/28-30 - One of Appellants played golf at Serrano CC on 9/30

10/11-19– Appellant-Wife visited family in San Diego from 10/11-19 while her husband as in Thailand prior to her joining him and friend in China for a golf trip

11/4-5- Appellants returned from China and probably spent two days visiting family in Modesto

11/9-10 – Appellants dined and played golf at Serrano CC (Grandchild born on 11/10)

11/11-12/7– Appellants visited the new baby and family in San Diego; but Appellant-Husband played golf at Serrano on 11/14 before returning to Las Vegas on 11/15-16 to play golf there. On 11/26, Appellant-Husband was in El Dorado Hills prior to a trip to China that departed SFO on 11/28

12/8-14 – Appellants were in Modesto on 12/9-12 and purchased something at Costco on 12/12; and, on 12/14 they were in Folsom at Linens and Things and dined at Serrano CC

12/23-27 Appellants visited family in San Diego from 12/23-24; then family in San Jose from 12/25-26. On 12/27, they purchased items at the Serrano CC Pro Shop before departing for Oakland for their vacation in Maui beginning 12/28.

2008

1/9-10 – Appellants return from vacation in Hawaii and probably stay two days in Modesto

1/14-20 – Appellant-Husband had a Dr.'s appointment at Kaiser Permanente in Modesto on 11/14 and shopped in Folsom on 11/15 and 11/19 and bought something at in Serrano in EDH

1/25-2/2 – Appellants visited family in San Diego

2/8-15 - Appellants are in Sacramento for a Chinese New Year's feast and dine at Serrano CC on 2/8 and 2/15; They also shop in Modesto on 2/12 and at Serrano CC on 2/14 and played golf at Serrano CC on 2/16 prior to Mr. Lau's trip to Thailand and China

2/16-3/2 – Appellant-Wife visited family in San Diego while her Husband was in Thailand and China

3/8-9 – Appellants were in EDH and dined at Serrano CC on 3/8 upon Mr. Lau's return from China.

3/15 - One of Appellants played golf at Serrano CC on 3/15

3/22-4/8– Appellant-Wife was at Costco in Modesto on 3/24 and played golf at Serrano CC on 3/27, 4/1 and 4/3 while her husband traveled to Hong Kong and China after 3/23-4/4. Upon his return, Appellants probably remained in CA from 4/5-4/8.

4/1-8 – Appellant-Wife was in EDH and played golf at Serrano CC on 4/1 & 4/3. Also
shopped at Home Depot in Folsom and at Serrano shop on 4/8

4/14-17 – Appellant-Husband is in Modesto on 4/14 as he had a meal at Modesto Sushi
Garden

5/5-7 – Appellants played golf at Serrano CC on 5/7

5/12-14 – Appellants played golf at Serrano CC on 5/14

5/21-24 – Appellant-Wife shopped in El Dorado Hills and played golf at Serrano CC on
5/22

5/30-6/1 – Appellant-Wife had a dress fitting in San Diego for Daughter's Wedding

6/12-18 – Appellants visited family in San Diego

6/23-30 – Appellant-Wife shopped in Modesto at Victoria Secret on 6/23 and both played
golf at Serrano CC on 6/26 and 6/27

7/8-12 – Appellants returned from Hawaii vacation and visited Modesto on 7/10 and
visited family in San Diego from 7/11-12

7/20-31 – Appellant-Husband played golf at Serrano CC before heading for China the
following day out of SFO; Appellant-Wife visited California and played golf at
Serrano CC on 7/24 and 7/31

8/3-6 – Appellants played golf at Serrano CC on 8/3, 8/5 and 8/7 and dined at Serrano CC
on 8/6. Appellants shopped at Costco in Folsom on 8/5

8/7-11 – Appellants were at their son's wedding in Yountville (Napa)

8/12-21 – Appellant-Husband had a Dr.s appointment on 8/12; played golf at Serrano CC
on 8/14-17 (Men's Golf Championship); on 8/18 Appellant-Wife shopped at
Victoria Secrets in Modesto; Appellant-Husband bought golf equipment via

telephone from a friend in Rowland Heights, in the San Gabriel Valley area near
Los Angeles

2-24 – Appellants vacation in Monterey, California and play golf at Poppy Hills Golf
Course

5-26 – Appellants played golf at Serrano CC on 8/26 prior to their departure on
vacation in Canada from 8/27-9/2

-14 – Appellants played golf at Serrano CC on 9/4, 9/5, 9/7 and 9/12 and bought golf
equipment at Haggin Oaks Golf Club on 9/6. On 9/11, one of appellants had a
Dr's appointment at Kaiser in Modesto

9/15-16 – Appellant-Wife remained in Folsom area (EDH) as she visited a Costco in
Folsom on 9/16

9/24-10/1 – Upon Appellant-Husband's return from China, he remains in CA and played
golf at Serrano CC on 9/25-27 and 10/1

10/5-21 – Appellants visited family in San Diego prior to Appellant-Husband's trip to
Thailand and China on 10/13

10/22-27 – Appellant-Wife presumed to be in El Dorado Hills as she shopped in Serrano
on 10/24

10/31-11/11 – Appellants dined at Serrano CC on 10/31, shopped at Costco in Modesto
on 11/5, had a vehicle in the shop on 11/6 and played golf at Serrano CC on
11/6 and 11/7. On 11/8-9, Appellants attended a friend's wedding in Oakhurst
and then headed down to San Diego to visit family on 11/10-11 as it was their
granddaughter's birthday

11/19-30 – Appellants visited California and played golf at Serrano CC on 11/20, 11/23 and 11/30. They also shopped at Costco in Folsom on 11/22, at Macys in Modesto on 11//24 and Best Buy in Folsom on 11/28

12/4-21 – Appellant-Wife visited family in San Diego while Appellant-Husband was in China and Hong Kong. Upon Appellant’s return from Hong Kong, he joined his wife in San Diego

EXHIBIT

10

DECLARATION OF JOHNNIE LAU

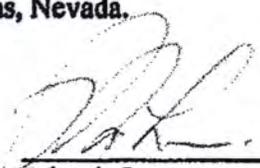
I, Johnnie Lau, declare the following:

1. Despite the fact that my wife, Gay Lau, and I had over 28 relatives living in California in 2007, we decided to move to Henderson, Nevada for several reasons, including: (a) a desire to slow down our lives, (b) enjoy our grandchildren; (c) avoid seasonal allergies that had plagued me in California; (d) warmer climate; (e) the variety of golf courses; and (f) the variety of entertainment available in nearby Las Vegas.
2. We signed a Residential Purchase Agreement 2,595 square foot single family residence located at 19 Via Paradiso St., Henderson, Nevada 89011 on January 29, 2007 and the final closing occurred on March 8, 2007 with the intent of making it our true, fixed and permanent residence upon moving in.
3. We moved into this residence in early April 2007.
4. We did not use a moving company to move furniture from our old house in El Dorado Hills, California as we bought all new furniture for our new Henderson home.
5. We moved all personal items and family heirlooms, including a set of chairs, a tea table and a teakwood bench built by grandfather into our new home;
6. We did not rent out the old house in El Dorado Hills but intended to sell it once the real estate market improved. There was no mortgage on that house so there was no rush to unload it for less than we thought it was worth.
7. We put our Serrano Country Club membership up for sale as soon as we moved to Henderson, Nevada but 45 people were ahead of us and it did not sell until 2013.
8. We joined the local country club, South Shore Golf Club, in Henderson, Nevada on the same date that we bought our new home.
9. We claimed a Clark County, Nevada tax abatement for owner/occupied primary residence with regard to our new Henderson home.
10. We did not claim the El Dorado Hills homeowner's exemption in 2008-09 and 2009-10 despite it being reflected on our property tax bills for those years. We caught the error later and repaid the County Treasurer/Tax Collector.
11. I formed a consulting business, JGL Consulting, in Henderson, Nevada on March 29, 2007 and paid the City Business License Tax for that business on that same date and again in March 1, 2008.
12. I registered to vote in Clark County, Nevada in May 2007 and voted in Nevada subsequently.
13. I surrendered my California driver's license and applied for a Nevada driver's license on or about May or June 2007.
14. We owned two vehicles, a 1986 Porsche 911 Carrera and a 2006 MBZ SL500, in 2007-08. Both of these vehicles were stored at our old house in El Dorado Hills during 2007-08.
15. We used two other vehicles, i.e., a 2003 Cadillac Escalade and a 2007 MBZ GL 450, after our move to Nevada and both were owned by Yosemite Meat. I drive the Cadillac and my wife drives the MBZ. The Cadillac was registered in

- California prior to our move to Nevada, but it was registered in Nevada by July 2007; the MBZ was registered in California during 2007-08.
16. We opened a bank account at Bank of the West in Henderson, Nevada on 3/28/07.
 17. We had mail forwarded from our old house to our new home after moving to Nevada.
 18. We filed both our 2007 and 2008 tax returns with our address in Henderson, Nevada noted on the top of each return.
 19. The 2007 and 2008 calendars prepared by us for this Appeal are based on our best personal recollections of where we truly believe each of us were on any given date after April 1, 2007 through the end of 2008. The reconstruction and preparation of these detailed calendars has taken hundreds of hours to complete as it is largely based on credit card receipts, cancelled checks, airline tickets, family vacations, births and weddings of family members and friends, holidays, golf country club bills and receipts, business trips, golf vacations with friends, visas issued, passport stamps, 1009s issued by Las Vegas casinos, photographs and their normal routine when traveling to, from and through California.
 20. The calendars reflect numerous rounds of golf and dinners at Serrano Country Club after our moving to Henderson because Serrano CC charged its members a minimum of \$640 per month for golfing privileges and \$250 per quarter for food and drinks. Because of these minimums, we often allowed a friend in El Dorado Hills, namely, Pat Seide to dine at Serrano CC charging our membership number.
 21. My presence in California after our move to Henderson, Nevada in April 2007 was always temporary and transitory in nature and, while in California, I intended to return to our Henderson, Nevada home at all times.
 22. Due to our establishment of a permanent domicile in Nevada sometime in early April 2007, Gay and I genuinely believed we were not residents of California and therefore not subject to California income taxation on dividend income received from Yosemite Meat after our move to Nevada.

I declare under penalty of perjury under the laws of California that the foregoing is true and correct.

Executed this 5th day of February 2014, in Las Vegas, Nevada.



Johnnie Lau

DECLARATION OF GAY LAU

I, Gay Lau, declare the following:

1. Despite the fact that my husband, Johnnie Lau, and I had over 28 relatives living in California in 2007, we decided to move to Henderson, Nevada for several reasons, including: (a) a desire to slow down our lives, (b) enjoy our grandchildren; (c) avoid seasonal allergies that had plagued me in California; (d) warmer climate; (e) the variety of golf courses; and (f) the variety of entertainment available in nearby Las Vegas.
2. We signed a Residential Purchase Agreement 2,595 square foot single family residence located at 19 Via Paradiso St., Henderson, Nevada 89011 on January 29, 2007 and the final closing occurred on March 8, 2007 with the intent of making it our true, fixed and permanent residence upon moving in.
3. We moved into this residence in early April 2007.
4. We did not use a moving company to move furniture from our old house in El Dorado Hills, California as we bought all new furniture for our new Henderson home.
5. We moved all personal items and family heirlooms, including a set of chairs, a tea table and a teakwood bench built by grandfather into our new home;
6. We did not rent out the old house in El Dorado Hills but intended to sell it once the real estate market improved. There was no mortgage on that house so there was no rush to unload it for less than we thought it was worth.
7. We put our Serrano Country Club membership up for sale as soon as we moved to Henderson, Nevada but 45 people were ahead of us and it did not sell until 2013.
8. We joined the local country club, South Shore Golf Club, in Henderson, Nevada on the same date that we bought our new home.
9. We claimed a Clark County, Nevada tax abatement for owner/occupied primary residence with regard to our new Henderson home.
10. We did not claim the El Dorado Hills homeowner's exemption in 2008-09 and 2009-10 despite it being reflected on our property tax bills for those years. We caught the error later and repaid the County Treasurer/Tax Collector.
11. I did not register to vote in Clark County, Nevada after moving to Nevada but I have neither registered to vote nor voted in any election.
12. I retained my California driver's license after moving to Nevada because I knew that I would be visiting my family and grandchildren in California often.
13. We owned two vehicles, a 1986 Porsche 911 Carrera and a 2006 MBZ SL500, in 2007-08. Both of these vehicles were stored at our old house in El Dorado Hills during 2007-08.
14. We used two other vehicles, i.e., a 2003 Cadillac Escalade and a 2007 MBZ GL 450, after our move to Nevada and both were owned by Yosemite Meat. The vehicle that I primarily used was the MBZ and my husband drives the Cadillac. The Cadillac was registered in California prior to our move to Nevada, but it was registered in Nevada by July 2007; the MBZ was registered in California during 2007-08.

15. We opened a bank account at Bank of the West in Henderson, Nevada on 3/28/07.
16. We had mail forwarded from our old house to our new home after moving to Nevada.
17. We filed both our 2007 and 2008 tax returns with our address in Henderson, Nevada noted on the top of each return.
18. The 2007 and 2008 calendars prepared by us for this Appeal are based on our best personal recollections of where we truly believe each of us were on any given date after April 1, 2007 through the end of 2008. The reconstruction and preparation of these detailed calendars has taken hundreds of hours to complete as it is largely based on credit card receipts, cancelled checks, airline tickets, family vacations, births and weddings of family members and friends, holidays, golf country club bills and receipts, business trips, golf vacations with friends, visas issued, passport stamps, 1009s issued by Las Vegas casinos, photographs and their normal routine when traveling to, from and through California.
19. The calendars reflect numerous rounds of golf and dinners at Serrano Country Club after our moving to Henderson because Serrano CC charged its members a minimum of \$640 per month for golfing privileges and \$250 per quarter for food and drinks. Because of these minimums, we often allowed a friend in El Dorado Hills, namely, Pat Seide to dine at Serrano CC charging our membership number.
20. My presence in California after our move to Henderson, Nevada in April 2007 was always temporary and transitory in nature and, while in California, I intended to return to our Henderson, Nevada home at all times.
21. Due to our establishment of a permanent domicile in Nevada sometime in early April 2007, Johnnie and I genuinely believed we were not residents of California and therefore not subject to California income taxation on dividend income received from Yosemite Meat after our move to Nevada.

I declare under penalty of perjury under the laws of California that the foregoing is true and correct.

Executed this 5th day of February 2014, in Las Vegas, Nevada.



Gay Lau

EXHIBIT

11

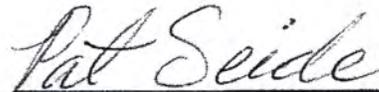
DECLARATION OF PAT SEIDE

I, Pat Seide, declare the following:

1. I am a very good friend of Johnnie and Gay Lau.
2. I lived in El Dorado Hills, California in 2007-08.
3. After Johnnie and Gay Lau moved to Henderson, Nevada in April of 2007, they kindly allowed me to charge meals at Serrano Country Club to their membership number due to the fact that they were not able to spend the Serrano Country Club quarterly minimum of \$250 for meals and drinks due to the fact that they no longer lived in El Dorado Hills.

I declare under penalty of perjury under the laws of California that the foregoing is true and correct.

Executed this 3 day of February 2014, in El Dorado Hills, California.


Pat Seide

EXHIBIT

12

JOHNNIE LAU GAY LAU 1733 90-791211 DATE: 3-26-07 PAY TO THE ORDER OF: <u>Integrated Alarms</u> \$ <u>87.60</u> <u>Eighty Seven dollars & 60/100</u> BANKWEST FOR: <u>ADD 4E</u>	0070139690 03/30/2007 0110 028 0216044374 419199 39 5800688656 87104456 03/23/07 0667406837 CREDIT TO THE ACCT OF WYIN NAMED ABOVE LASALLE BANK N.A. =3871888585X=
---	---

Account: [redacted] Amount:\$87.60 Sequence:70139690 Date:03-30-2007

JOHNNIE LAU GAY LAU 1734 90-791211 DATE: 3-28-07 PAY TO THE ORDER OF: <u>Terrance Lau</u> \$ <u>10,000.00</u> <u>Ten Thousand Dollars & 00/100</u> BANKWEST FOR: <u>OPEN NEW ACCOUNTS</u>	0280259335 03/28/2007 5 Bank of the West >J21100782< 353 041 266036755
---	---

Account: [redacted] Check#:1734 Amount:\$10,000.00 Sequence:280259335 Date:03-28-2007

JOHNNIE LAU GAY LAU 1735 90-791211 DATE: 3-29-07 PAY TO THE ORDER OF: <u>DEPT. OF TAXATION</u> \$ <u>100.00</u> <u>ONE HUNDRED DOLLARS & 00/100</u> BANKWEST FOR: <u>NU STATE LIC.</u>	BANK OF AMERICA STP 12169358 E 84/05/07 0160286079 0040183530 04/05/2007 0110 031 PAY TO THE ORDER OF BANK OF AMERICA FUND INV 89801 FOR DEPOSIT ONLY STATE OF NEVADA TREASURER 000000022000 2350845705
--	--

Account: [redacted] Check#:1735 Amount:\$100.00 Sequence:40183530 Date:04-05-2007

JOHNNIE LAU GAY LAU 1736 90-791211 DATE: 3-29-07 PAY TO THE ORDER OF: <u>CITY OF HENDERSON</u> \$ <u>115.00</u> <u>ONE HUNDRED FIFTY DOLLARS & 00/100</u> BANKWEST FOR: <u>City of Henderson, Inc.</u>	8120956685 04/02/2007 112 001 WFB NA TEMPE03302007 4954 84930379159 1221-0527-8 878: 8 ESU: 58 FOR DEPOSIT ONLY City of Henderson 14115 Foothill Parkway, #3 Phoenix, Arizona 85044 602-955-5000 / 480-729-2607 20041-00055000-73279-2607
--	--

Account: [redacted] Check#:1736 Amount:\$115.00 Sequence:130056685 Date:04-02-2007

JOHNNIE F LAU
GAY LAU

501
90-781211

4-23-07

Pay to the Order of South Shore Golf Club \$1,276.00
ONE THOUSAND SEVEN HUNDRED SEVENTY SIX & 00/100 Dollars

BANKWEST Green Valley Office
1-800-488-2268

For DAVE FORBIC O.T.

130042805 04/30/2007
12 001

010 PAY TO THE ORDER OF
C.A.F.H.A.V. B.A.?
OF LOS ANGELES
Los Angeles Chinese Golf Club
01-033-156

0262283140 05/30/2007
130 003

Account: [REDACTED] Check#:501 Amount:\$1,276.09 Sequence:130042805 Date:04-30-2007

JOHNNIE F LAU
GAY LAU

502
90-781211

4-23-07

Pay to the Order of Los Angeles Chinese Golf Club \$470.00
FOUR HUNDRED SEVENTY DOLLARS & 00/100 Dollars

BANKWEST Green Valley Office
1-800-488-2268

For STAN LEE

0262283140 05/30/2007
130 003

010 PAY TO THE ORDER OF
C.A.F.H.A.V. B.A.?
OF LOS ANGELES
Los Angeles Chinese Golf Club
01-033-156

Account: [REDACTED] Check#:502 Amount:\$470.00 Sequence:260283140 Date:05-30-2007

JOHNNIE F LAU
GAY LAU

503 ✓
90-781211

4-24-07

Pay to the Order of DARREN YOUNG \$400.00
FOUR HUNDRED DOLLARS & 00/100 Dollars

BANKWEST Green Valley Office
1-800-488-2268

For LATON

0280745190 05/02/2007 5
Bank of the West >121100782<
353 042

Darren Young
NVID# 1702026849
Exp 11-1-07

Account: [REDACTED] Check#:503 Amount:\$400.00 Sequence:280745190 Date:05-02-2007

JOHNNIE F LAU
GAY LAU

504
90-781211

5-9-07

Pay to the Order of DARREN YOUNG \$413.30
FOUR HUNDRED THIRTEEN DOLLARS & 30/100 Dollars

BANKWEST Green Valley Office
1-800-488-2268

For REPAIR

0270274440 05/09/2007 5
Bank of the West >121100782<
353 045

Darren Young
NVID# 1702026849
11/01/07

Account: [REDACTED] Check#:504 Amount:\$413.30 Sequence:270274440 Date:05-09-2007

JOHNNIE LAU
GAY LAU
1733
90-78/1211

3-26-07
DATE

PAY TO THE ORDER OF Integrated Alarms \$ 87.60
Eighty Seven dollars & 60/100 DOLLARS

BANKWEST
FOR: ADD 4B

0070139690 03/30/2007
0
110 028

0216044374

5000568656 03/23/07
0667406837

CREDIT TO THE ACCT
OF W/IN NAMED PAYEE
LASALLE BANK N.A.

Account: [REDACTED] Check#:1733 Amount:\$87.60 Sequence:70139690 Date:03-30-2007

JOHNNIE LAU
GAY LAU
1734
90-78/1211

3-28-07
DATE

PAY TO THE ORDER OF TENNIS LAU \$ 10,000.00
Ten THOUSAND DOLLARS & 00/100 DOLLARS

BANKWEST
FOR: OPEN NEW ACCOUNTS

0280259335 03/28/2007 5
Bank of the West >121100782<
353 041

266036755

Account: [REDACTED] Check#:1734 Amount:\$10,000.00 Sequence:280259335 Date:03-28-2007

JOHNNIE LAU
GAY LAU
1735
90-78/1211

070SP01993033
3-29-07
DATE

PAY TO THE ORDER OF DEPT. OF TAXATION \$ 100.00
ONE HUNDRED DOLLARS & 00/100 DOLLARS

BANKWEST
FOR: NV STATE LIC.

BANK OF AMERICA SFC
12100033 E 93 34
04/05/07

0160226079

0040183530 04/05/2007
0
110 031

STATE OF NEVADA TREASURER
000380032900

2356845785

Account: [REDACTED] Check#:1735 Amount:\$100.00 Sequence:40183530 Date:04-05-2007

JOHNNIE LAU
GAY LAU
1736
90-78/1211

4-29-07
DATE

PAY TO THE ORDER OF CITY OF HENDERSON \$ 115.00
ONE HUNDRED FIFTEEN DOLLARS & 00/100 DOLLARS

BANKWEST
FOR: City of Henderson Lic.

6130056685 04/02/2007
112 001

MFB NA TEMPE03302007
4954 04930379159
>1221-0527-8
878: 8 ESU 58

FOR DEPOSIT ONLY
City of Henderson
14111 Forge Lane, NV, 89101
Post. Acct. #78000343
0091 - 00055000 / 8/29 / 2007
20011 - 00055000 / 8/29 / 2007

Account: [REDACTED] Check#:1736 Amount:\$115.00 Sequence:130056685 Date:04-02-2007

JOHNNIE F LAU
GAY LAU
██████████

613
90-78/1211

2-5-08

Pay to the Order of Crystals Pools \$ 75.00
Seventy-Five Dollars & 00/100

BANKWEST Green Valley Office
1-800-488-2262

For JFL

BANK OF AMERICA NA LAC
122407241 02/15/2008
446011900001

0043
3:9
BANK OF AMERICA NA LAC
122407241 02/15/2008
2150837107

Account: ██████████ Check#:613 Amount:\$75.00 Sequence:280081215 Date:02-15-2008

JOHNNIE F LAU
GAY LAU
██████████

616
90-78/1211

3-1-08

Pay to the Order of CITY OF HENDERSON \$ 86.33
Eighty-Six Dollars & 33/100

BANKWEST Green Valley Office
1-800-488-2262

For 430272742

03/05/08 07 18005000299
LAS VEGAS, NV 01 02208742332
BANK OF NEVADA >1224-81776<

DEPOSIT TO THE ACCOUNT OF
THE CITY OF HENDERSON
DIGITAL SERVICE #220074232
03/05/2008 8-03 1-008

Account: ██████████ Check#:616 Amount:\$86.33 Sequence:500061100 Date:03-06-2008

JOHNNIE F LAU
GAY LAU
██████████

617
90-78/1211

3-1-08

Pay to the Order of CITY OF HENDERSON BUSINESS LICENSE \$ 75.00
SEVENTY-FIVE DOLLARS & 00/100

BANKWEST Green Valley Office
1-800-488-2262

For 202720244

DR DEPOSIT ONLY
Halls Fargo Bank, N.A.
Acct # 788006255
Loc: 02099-Deposits/Business
From # 355 Acct # 300060711
Batch: 1457 Date: 03/10/08
HS Acct: #1200730127
Check # 617
Amt: \$75.00

03/10/2008
110 006 WEB HA TEMPE 357200
3576 04730300074
>1221-0527
7397: 10 ESU 5
0213147855

Account: ██████████ Check#:617 Amount:\$75.00 Sequence:20274735 Date:03-10-2008

JOHNNIE F LAU
GAY LAU
██████████

618
90-78/1211

3-17-08

Pay to the Order of Crystal-pools \$ 75.00
Seventy-Five Dollars & 00/100

BANKWEST Green Valley Office
1-800-488-2262

For FBO OB

BANK OF AMERICA NA LAC
122407241 03/17/2008
438047630

0280139600 03/17/2008
130 002
BANK OF AMERICA NA LAC
122407241 03/17/2008
2150837916

Account: ██████████ Check#:618 Amount:\$75.00 Sequence:280139600 Date:03-17-2008

EXHIBIT

13

Declaration of Helen Nguyen

My name is Helen Nguyen affirm the following:

I lived in Las Vegas area Nevada since 2004

I am an executive casino host at Caesars Entertainment

I personally know Mr. and Mrs. Lau in summer of 2007

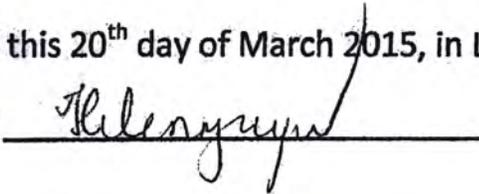
Mrs. Lau currently is a Seven Star rating casino player this is the higher rating for our casino.

In order to maintain this rating she must need to visit and gamble at anyone of our casino several time during 30 days period.

I declare under penalty of perjury under the law of Nevada that the foregoing is true and correct.

Executed this 20th day of March 2015, in Las Vegas NV.

Sincerely



Declaration of Khanh Chau Kaiser

I, Khanh Chau Kaiser, affirm the following:

- 1] I lived in Las Vegas, Nevada since 2000
- 2] I personally know Gay Lau who lives at [REDACTED] in 2007 and 2008
- 3] I know her result of my (working at) Jnails and seeing her regularly at Jnails

I declare under penalty of perjury under the laws of Nevada that The foregoing is true and correct.

Executed this 20th of March 2015, in Las Vegas, Nevada.

Khanh Chau Kaiser



March 21, 2015

Re: Johnie & Gay Lau Membership at SouthShore Golf Club

To Whom It May Concern,

My name is John Herndon and I'm the Director of Operations for SouthShore Golf Club ("the Club"). I have been in this position since April, 2012 and I am employed by [REDACTED], a subsidiary of Pacific Links International, who acquired the Club in February, 2011 from Textron Financial Corporation. Textron Financial acquired the Club in September, 2009 through a foreclosure process in bankruptcy proceedings. In the turnover of the Club to Textron, membership records weren't transferred. Membership records prior to September 2009 were retained by the ownership group prior to September 2009 (The Atalon Group). I did confirm through a representative of The Atalon Group that Mr. Johnie & Gay Lau were members of SouthShore Golf Club beginning in March 23, 2007 and running through 2008. She indicated Mr. & Mrs. Lau's membership number was 201221 and they were Platinum Members of the Club (Golf Member). The representative that I spoke with was Ms. Jennifer Dudek (702-338-7308). Please let me know if I can be of assistance.

Sincerely,
SouthShore Golf Club

John Herndon
Director of Operations
702-856-8403

Declaration of Steve Rains

I Steve Rains DBA Austin Builders LLC, Affirm the following,

I have lived in Las Vegas Nevada since 1993, I have personally know both Johnnie & Gay Lau since June of 2007, I first met them at the residence named above where my company gave them a quote for some repairs on their residence. I have attached a copy of that quote. I have also remained in contact with them to this day.

I declare under penalty of perjury under the laws of Nevada that the foregoing is true and correct.

Executed this 5th day of March 2015, in Las Vegas, Nevada.

Steve Rains/Austin Builders LLC
Steve Rains 3/5/2015

Austin Builders LLC
PO Box 530741
Henderson, NV 89052

Estimate

Date 6/12/2007
Estimate # 1

Name / Address

John & Gay Lau

P.O. #
Terms

Due Date 6/12/2007
Other

Description	Qty	Rate	Total
Misc drywall repair thru out house		2,110.00	2,110.00
Paint touch up thru out house		1,740.00	1,740.00
Tile repairs in master and downstairs guest bath		4,500.00	4,500.00
Concrete repairs in front walk and back patio		3,700.00	3,700.00
		Subtotal	\$12,050.00
		Sales Tax (0.0%)	\$0.00
		Total	\$12,050.00

Austin Builders LLC

7022109740
Fax 7028378495

EXHIBIT

14

	FINAL SCORECARD OF 19 <i>Bragg</i> Factors	NV	CA	Tie	N/A
1.	Location of residences & size			X	
2.	Spouse resides	X			
3.	Children attend school				X
4.	Claimed Homeowner's Exemption	X			
5.	Telephone Records				X
6.	# of Days in California & purpose	X			
7.	Where tax returns are filed & home address reflected thereon	X			
8.	Location of bank accounts			X	
9.	Origination point of checking acct/credit card transactions			X	
10.	Memberships in social, religious & prof'l organizations			X	
11.	State where vehicles are registered			X	
12.	State where taxpayer maintains driver's license			X	
13.	State where taxpayer is registered to vote & votes	X			
14.	State where taxpayer obtains prof'l services		X		
15.	State where taxpayer is employed	X			
16.	State where taxpayer maintains business interests			X	
17.	State where taxpayer holds a prof'l license				X
18.	State where taxpayer owns investment real estate		X		
19.	Affidavits discussing residency	X			
	FINAL TALLY	7	2	7	3
		NV	CA	Tie	N/A