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5 **UNITED STATES BANKRUPTCY COURT**  
6 **EASTERN DISTRICT OF CALIFORNIA**  
7 **MODESTO DIVISION**  
8

9 In re ) Case No. 09-90802-E-7  
10 )  
11 MANUEL L. MONIZ, III and )  
12 TAMMI S. MONIZ, )  
13 )  
14 Debtor(s). )  
15 )  
16 )  
17 VAN DE POL ENTERPRISES, INC., ) Adv. Pro. No. 09-9056  
18 ) Docket Control No. SAC-1  
19 Plaintiff(s), )  
20 v. )  
21 )  
22 MANUEL L. MONIZ, III and )  
23 TAMMI S. MONIZ, )  
24 )  
25 Defendant(s). )  
26 )  
27 )  
28 )

19 **This memorandum decision is not approved for publication and may**  
20 **not be cited except when relevant under the doctrine of law of the**  
21 **case or the rules of claim preclusion or issue preclusion.**

21 **MEMORANDUM DECISION AND ORDER**

22 The court has been presented with this Motion for  
23 Reconsideration or Clarification of the court's ruling in this  
24 adversary proceeding. The trial in this Adversary Proceeding was  
25 conducted on February 9, 2011, with the court announcing its ruling  
26 on the record on February 16, 2011. Prior to the court issuing its  
27 ruling, Van De Pol Enterprises, Inc. ("Plaintiff") sought to amend  
28 the Complaint to conform to the evidence at trial. The court

1 reserved the issue of amending the Complaint and required that it  
2 be presented by separate post-trial motion to afford all parties  
3 the opportunity to properly brief the matter. The court delayed  
4 the entry of the judgment until the ruling on the motion to amend  
5 was issued. With respect to the trial, the court issued  
6 Supplemental Findings of Fact and Conclusions of Law in support of  
7 its ruling. The Supplemental Findings of Fact and Conclusions were  
8 entered on March 9, 2011, Dckt 78, to provide a clear record for  
9 the parties. Those Findings and Conclusions supplement those as  
10 stated on the record and do not supercede the findings of the court  
11 at the time of trial.

12 In addition to responding to the motion to amend, Manuel Moniz  
13 and Tammi Moniz ("the Defendant-Debtors") filed the present motion  
14 requesting that the court modify its findings and hold that the  
15 Defendant-Debtors are liable for only \$212,149, or alternatively  
16 clarifying its ruling. As set forth in the Trial Transcript, the  
17 court computed the monies that the Defendant-Debtors received from  
18 Moniz, Inc. which are the basis for determining the amount of the  
19 nondischargeable judgment to be \$352,887.25.<sup>1</sup> Exhibit A, Trial  
20 Transcript, pg. 142:20-21, Dckt. 95. Plaintiff responds that upon  
21 further review of Exhibit 19, it computed the checks received by  
22 the Defendant-Debtors of monies from Moniz, Inc. to total  
23 \$351,627.25. Plaintiff further argues that the amount should be  
24 higher and the court modify its prior ruling and determine that

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26 <sup>1/</sup> It appears that the court transposed the digits when  
27 discussing the amount of the monies diverted by the Defendant-  
28 Debtors, during the hearing, saying on several occasions  
"\$325,887.25." The court provides a detailed analysis in this  
ruling of the computation of the amount of monies diverted from  
and after July 30, 2008 from Moniz, Inc. to the Defendant-Debtors  
and computation of the \$352,887.25 amount.

1 Moniz, Inc. was insolvent prior to July 30, 2008. The court did  
2 not find persuasive Plaintiff's contention that an insolvency  
3 existed prior to the July 30, 2008 date at trial and shall not  
4 reconsider that determination in connection with this motion.

5 The Defendant-Debtors request the court to re-review the  
6 evidence submitted in determining the amount of trust assets  
7 disbursed to the Defendant-Debtors which the court determined to be  
8 the amount of the non-dischargeable judgment. These are the  
9 disbursements from and after July 30, 2008, the date of insolvency.

#### 10 **PLAINTIFF'S COMPUTATION OF DAMAGES**

11 The evidence submitted by the Plaintiff, Exhibits 13 and 14,  
12 are copies of the books and records of Moniz, Inc. showing the  
13 disbursements made to the Defendant-Debtors. Exhibits 15 and 16  
14 are copies of Moniz, Inc. bank statements. Exhibit 19 is a chart  
15 prepared by Plaintiff for all disbursements from Moniz, Inc. to the  
16 Defendant-Debtors from and after October 9, 2007. These  
17 disbursements total \$607,622.83. However, since the  
18 nondischargeable judgment is limited to the amount of trust assets  
19 transferred from the date of insolvency, July 30, 2008, the  
20 Plaintiff's computed amount is excessive.

21 To adjust for the disbursements which pre-date the July 30,  
22 2008 insolvency, the court must reduce the \$607,622.83 total amount  
23 computed by the Plaintiff on Exhibit 19 for the pre-July 30, 2008  
24 transaction payments. The payments to be excluded are set forth in  
25 the following chart.

26 ///

27 ///

28 ///

**Pre-July 30, 2008 Payments to be Excluded  
From Plaintiff's Exhibit 19  
Pages 1, 2 and 3**

Date of Payment	Moniz, Inc. Check No.	Amount of Payment
12/7/07	Ck 18540	\$ 15,000.00
10/9/07	Ck 18391	\$ 1,260.00
10/10/07	Ck 18403	\$ 3,000.00
10/15/07	Ck 18405	\$ 3,000.00
11/6/07	Ck 18459	\$ 5,000.00
11/7/07	Ck 18462	\$ 15,319.88
11/14/07	Ck 18489	\$ 5,000.00
11/15/07	Ck 18491	\$ 1,260.00
12/7/07	Ck 18540	\$ 15,000.00
12/7/07	Ck 18545	\$ 1,248.60
12/10/07	Ck 18559	\$ 5,000.00
12/14/07	Ck 18564	\$ 5,000.00
12/14/07	Ck 18565	\$ 1,248.60
1/7/08	Ck 18570	\$ 5,000.00
1/7/08	Ck 18571	\$ 1,248.60
1/10/08	Ck 18579	\$ 5,000.00
2/5/08	Ck 18722	\$ 1,248.60
2/5/08	Ck 18723	\$ 5,000.00
2/12/08	Ck 18734	\$ 5,000.00
2/22/08	Ck 18762	\$ 5,000.00
3/16/08	Ck 18793	\$ 1,260.00
3/13/08	Ck 18848	\$ 5,000.00
3/13/08	Ck 18849	\$ 5,000.00
4/14/08	Ck 8900	\$ 100.00
4/15/08	Ck 8928	\$ 1,260.00
4/15/08	Ck 8929	\$ 5,000.00
4/15/08	Ck 8933	\$ 5,000.00
5/13/08	Ck 19015	\$ 25,000.00
5/13/08	Ck 19016	\$ 25,000.00
5/13/08	Ck 19017	\$ 5,000.00
5/14/08	Ck 19030	\$ 5,000.00
5/14/08	Ck 19031	\$ 5,000.00
5/14/08	Ck 19032	\$ 1,260.00
7/9/08	Ck 19202	\$ 1,260.00
7/20/08	Ck 19268	\$ 3,300.00
7/20/08	Ck 19269	\$ 3,300.00
7/20/08	Ck 19270	\$ 3,300.00
7/20/08	Ck 19271	\$ 3,300.00
7/20/08	Ck 19272	\$ 3,300.00
7/20/08	Ck 19273	\$ 3,300.00
7/20/08	Ck 19274	\$ 3,300.00
7/20/08	Ck 19275	\$ 3,300.00
7/28/11	Ck 19280	\$ 2,224.05
7/28/11	Ck 19281	\$ 838.05

7/28/11	Ck 19282	\$ 838.05
7/28/11	Ck 19283	\$ 838.05
7/7/08	Ck 5001	\$ 29,633.10
	Total Pre 7/30/2000 Adjustment	\$ 254,745.58

Making this adjustment reduces the Plaintiff's nondischargeable claim based upon trust assets disbursed to the Defendant-Debtors to \$352,877.25 (\$607,622.83 - \$254,745.58). The court's calculation of the trust assets diverted after July 30, 2008 announced at the time of trial was \$352,887.25.

**DEFENDANT-DEBTORS' ASSERTED ERRORS  
IN COMPUTATION OF DAMAGES**

The Defendant-Debtors assert that the court's computation contains two errors. First, Plaintiff's Exhibits 19 and 14 (Moniz, Inc. check register) identify a payment of \$146,075.34 (check no. 19438) being made to Tammi Moniz on September 30, 2008. The Defendant-Debtors direct the court to re-review all of the copies of checks, and specifically check no. 19438 which is in the amount of \$46,000.00. It is asserted that the court's calculation is \$100,075.34 in error with respect to this payment made to Tammi Moniz.

The second asserted error is that no payment could have been made to Manuel Moniz in the amount of \$140,000.00 for payroll on the Moniz, Inc. bank account because the bank records introduced into evidence do not show that there were sufficient funds in that account to pay that amount. The Defendant-Debtors assert that there was merely a journal entry in the Moniz, Inc. books and records and not an actual payment.

1 The court has carefully reviewed Exhibits 14, 15, and 19  
2 submitted by Plaintiff, and the copies of the checks submitted by  
3 the Defendant-Debtors as Exhibits H and I. From this review, the  
4 court has constructed a chart of payments as reflected on the books  
5 and records of Moniz, Inc. and checks (some of which do not appear  
6 in the books and records of Moniz, Inc.) evidencing disbursements  
7 to the Defendant-Debtors. Attached to this Ruling as Appendix A is  
8 the chart identifying and cross referencing the Plaintiff's  
9 evidence and the Defendant-Debtors' evidence. The court has  
10 confirmed that the dollar amounts identified on the Exhibit 19  
11 summary of claim prepared by Plaintiff correspond to the evidence  
12 submitted by Plaintiff.

13 There is a slight difference of \$0.58 between the computation  
14 using the Plaintiff's evidence and the Defendant-Debtors'  
15 evidence.<sup>2</sup> This difference arises from the difference between  
16 check no. 19438 in the amount of \$146,075.34 and checks nos. 19438,  
17 19448, 19449, 19453, 19454, and 10458 which total \$146,074.76.

18 **\$146,075.34 Payment to Tammi Moniz**

19 Though the Defendant-Debtors are correct that Check no. 19438  
20 is for only \$46,000.00, they ignore five (5) additional checks not  
21 reflected in the books and records of Moniz, Inc. presented to the  
22 court which were written to Tammi Moniz that total \$100,074.76.  
23 These are checks numbered 19448, 19449, 19453, 19454, and 19458.  
24 No explanation is provided as to why these checks are not reflected  
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26 <sup>2/</sup> As discussed *infra*, the court has determined that based  
27 on the evidence presented, the books and records of Moniz, Inc.  
28 accurately reflect that Manuel Moniz was paid the \$140,000.00.  
To account for this payment the court has included an entry on  
Appendix A for the difference between the amount of the over the  
counter check obtained by Manuel Moniz and the \$140,000.00.

1 in the books and records.

2 When the additional checks are added to the Check no. 19438 in  
3 the amount of \$46,000.00, these disbursements to Tammi Moniz total  
4 \$146,074.76, which is almost exactly the same as the \$146,075.34  
5 for check no. 19438 shown in the books and records of Moniz, Inc.  
6 The court does not believe this to be a mere coincidence, and the  
7 evidence submitted by the Plaintiff and Defendant-Debtors are  
8 consistent on this point. No reduction should be made based on the  
9 incorrect contention that Ms. Moniz only received \$46,000.00 rather  
10 than \$146,075.34 merely because a portion of the disbursement was  
11 made through several checks not reflected in the books and records  
12 of Moniz, Inc. rather than one check.

13 **\$140,000.00 Payment to Manuel Moniz**

14 The second issue is whether the court should disbelieve the  
15 books and records of Moniz, Inc. concerning the reported payment of  
16 \$140,000.00 to Manuel Moniz. Though a direct testimony statement  
17 (required as part of any testimony to be provided by a non-hostile  
18 witness for a party in an adversary proceeding, Local Bankruptcy  
19 Rule 9017-1) was prepared, Mr. Moniz was never called as a witness,  
20 never adopted his direct testimony statement, never presented any  
21 testimony, and was not presented for cross-examination. Though  
22 afforded the opportunity, Mr. Moniz has not testified that he did  
23 not receive the \$140,000.00 payment or that the books and records  
24 of his company, Moniz, Inc. are inaccurate.<sup>3</sup>

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26 <sup>3/</sup> The Statement of Financial Affairs filed in the Moniz,  
27 Inc. case, no. 08-92125, states in response to Question no. 21  
28 that Manuel Moniz is the President/CEO (and 75% shareholder) and  
Tammi Moniz is the Secretary (and 25% shareholder). No other  
officers, directors, or shareholders are listed for Moniz, Inc.  
Dckt. 31. The Defendant-Debtors are the persons, based on the

1 The counter-evidence to the books and records of Moniz, Inc.  
2 asserted by the Defendant-Debtors is,

- 3 a. The Defendant-Debtors have not produced a cancelled check  
4 as part of their Exhibits H and I which corroborates what  
is stated in the Moniz, Inc. books and records.
- 5 b. The Moniz, Inc. records, Exhibit 14, page 1, Bates #72,  
6 lists a check no. 1 for the Oak Valley Community Bank and  
no such check number exists.
- 7 c. The Moniz, Inc. records, Exhibit 14, page 1, Bates #72  
8 shows that the account balance is \$0.00 so no payment  
could have been made to Mr. Moniz.
- 9 d. The excerpts of the Oak Valley Bank records show no such  
10 payment was made to Manuel Moniz (without the Defendant-  
11 Debtors directing the court to which records they are  
referring to for this contention).
- 12 e. Paragraph 28 of the Direct Testimony Statement of Tammi  
Moniz confirmed no such payment occurred.

13 In addressing these contentions in reverse order, the Direct  
14 Testimony Statement of Tammi Moniz does not confirm that no such  
15 payment was made to Manuel Moniz. Rather, paragraph 28 makes a  
16 disclosure of two payments totaling \$9,000.00 which Tammi Moniz and  
17 Manuel Moniz took from the Moniz, Inc. bank account on October 3,  
18 2008, as part of a strategy worked out with their attorney at that  
19 time. Tammi Moniz does not provide credible testimony that Manuel  
20 Moniz did not receive the \$140,000.00 payment.

21 Tammi Moniz's testimony of the payments received is further  
22 compromised, and given little credibility by the court, based on  
23 the evidence she has submitted in the form of checks documenting  
24 payments she has received from Moniz, Inc. and the court's  
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26 evidence presented to the court, who logically could provide the  
27 court with testimony concerning inaccurate record keeping by  
28 Moniz, Inc. concerning disbursements to these Defendant-Debtors.  
The court found no adequate evidence to conclude that the books  
and records of Moniz, Inc. were false or incorrect in disclosing  
the \$140,000.00 payment.



1 evaluation of her testimony at trial. While attempting to contend  
2 that the judgment amount should be reduced by \$100,075.34 because  
3 the check no. 19438 was only for \$46,000.00, Tammi Moniz ignores  
4 checks nos. 19448, 19449, 19453, 19454, and 19458 which are  
5 submitted as part of Defendant-Debtors Exhibit H which total an  
6 additional \$100,074.76. The evidence shows that the disbursements  
7 were made over a series of checks, rather than the one check as  
8 identified in the books and records of Moniz, Inc.

9 In reviewing Exhibit H submitted by the Defendant-Debtors, the  
10 court identifies what is commonly called a counter check in the  
11 amount of \$110,616.01 drawn on the Oak Valley Bank account.  
12 Exhibit H, pg. 26. Manuel Moniz's name is written on the top of  
13 the check. This check does not have any "check number." The check  
14 is made payable to O.V.C.B. (which appears to be referencing Oak  
15 Valley Community Bank. This \$110,616.01 disappears from the Moniz,  
16 Inc. bank account on July 8, 2011, and does not otherwise appear in  
17 the records presented to the court or accounted for by the  
18 Defendant-Debtors. This could well be a portion of the monies  
19 subsequently used to make the \$140,000.00 payment to Manuel Moniz.

20 The court finds the books and records of Moniz, Inc. to be  
21 credible evidence of the \$140,000.00 disbursed to Manuel Moniz.  
22 The court finds unpersuasive the Defendant-Debtors' contention that  
23 the books and records of Moniz, Inc. should be disbelieved because  
24 the Plaintiff has failed to provide additional corroborating  
25 evidence of the payment. The Defendant-Debtors are the only  
26 officers and directors of Moniz, Inc. No credible testimony was  
27 provided that the books and records of Moniz, Inc. were false or  
28 erroneous on this point. No credible evidence was presented as to

1 why a false or incorrect entry would be placed in the books and  
2 records of Moniz, Inc. No credible testimony was presented by  
3 Manuel Moniz that he did not receive payment of the \$140,000.00  
4 from Moniz, Inc.

5 The court will not presume that the books and records of  
6 Moniz, Inc. are inaccurate or false, or that the Defendant-Debtors,  
7 as officers and directors, would have inaccurate or false  
8 information placed in the books and records. The court will not  
9 conclude that the offices of Moniz, Inc. placed phantom or false  
10 payment information in the Moniz, Inc. books and records. The  
11 court accepts the books and records of Moniz, Inc. as an accurate  
12 record of the transactions between Moniz, Inc., Manuel Moniz, and  
13 Tammi Moniz. The request to exclude the \$140,000.00 paid to Manual  
14 Moniz from the judgment is rejected by the court.

### 15 **Conclusion**

16 Though both the Plaintiff and the Defendant-Debtors have  
17 eschewed any consideration of the law and how the court would  
18 properly consider their requests, the two most plausible grounds  
19 would be pursuant to either Fed. R. Bankr. P. 9023, New Trials,  
20 Amendment of Judgments, or 9024, Relief From Judgment or Order. No  
21 judgment has been entered in this case. To the extent that the  
22 Defendant-Debtors appear to be arguing a "mistake," it appears that  
23 the "mistake" is the Defendant-Debtors disagreement with the court  
24 determining that the Defendant-Debtors are liable for all of the  
25 trust monies taken from and after July 2008. Relief under Rule  
26 9023 is granted only if there has been a change in the law or facts  
27 or there is newly discovered evidence. *In re Basham*, 208 B.R. 926  
28 (9th Cir. BAP 1997), *aff'd*, 152 F.3d 924 (9th Cir. 2998).

1 Rule 9024, which incorporates Fed. R. Civ. P. 60, provides for  
2 relief from a judgment on specific grounds. No grounds are  
3 identified, but the ones which conceivably apply would be (1)  
4 mistake, inadvertence, surprise, or excusable neglect as set forth  
5 in Rule 60(b)(1). For judicial error, there must have been a  
6 substantive mistake of law or fact in the final judgment or order.  
7 *Cashner v. Freedom Stores*, 98 F.3d 572 (10th Cir. 1996). No such  
8 substantive mistake has been shown by Defendant-Debtors.

9 Based on the evidence submitted by both the Plaintiff and the  
10 Defendant-Debtors, the court's determination that the Defendant-  
11 Debtors are liable for \$352,887.25 is correct. In stating the  
12 ruling on the record, the court stated that the amount of monies  
13 transferred to the Defendant-Debtors from Moniz, Inc. after the  
14 June 30, 2008 date of insolvency was \$352,887.25. Exhibit A,  
15 Transcript of February 16, 2011 Trial, pg. 142:20-21. It is clear  
16 that all parties understood, and the record is clear, that the non-  
17 dischargeable judgment is \$352.887.25. Exhibit A, Transcript of  
18 February 16, 2011 Trial, pgs. 154:25, 155:1-3.

19 The court shall issue a separate order denying the motion to  
20 reconsider and granting the motion to clarify that the correct  
21 amount of the nondischargeable judgment is \$352,887.25.

22 This Memorandum Opinion and Decision constitutes the court's  
23 findings of fact and conclusions of law pursuant to Fed. R. Civ. P.  
24 52 and Fed. R. Bankr. P. 9014 and 7052.

25 Dated: June 23, 2011

26 /s/ Ronald H. Sargis  
27 RONALD H. SARGIS, Judge  
28 United States Bankruptcy Court

# APPENDIX A

## Chart of Payment to Manuel Moniz and Tammi Moniz

Date	Method of Payment	Exhibit 19 Amount	Source Exhibit	Source Exhibit Moniz, Inc Check Detail	Moniz, Inc. Checks Defendant-Debtors Exhibit H		
		Exhibit 19, Page 1 "Distributions to Manuel Moniz"			Checks From Moniz, Inc to Manuel Moniz		
9/15/08	Ck 19397	\$ 1,260.00	Ex 14, Pg 26, Bates #231	\$ 1,260.00	\$ 1,260.00	9/15/08	Ck 19397
		Exhibit 19, Page 2 "Loan Pmts"					
8/20/08	Ck 19326	\$ 3,300.00	Ex 14, Pg 20, Bates #218	\$ 3,300.00	\$ 3,300.00	8/20/08	Ck 19326
8/20/08	Ck 19327	\$ 4,300.00	Ex 14, Pg 20, Bates #218	\$ 4,300.00	\$ 4,300.00	8/20/08	Ck 19327
8/20/08	Ck 19328	\$ 4,300.00	Ex 14, Pg 20, Bates #218	\$ 4,300.00	\$ 4,300.00	8/20/08	Ck 19328
8/20/08	Ck 19239	\$ 4,300.00	Ex 14, Pg 20, Bates #218	\$ 4,300.00	\$ 4,300.00	8/20/08	Ck 19329
9/1/08	Ck 19345	\$ 4,300.00	Ex 14, Pg 22, Bates #221	\$ 4,300.00	\$ 4,300.00	9/1/08	Ck 19345
9/30/08	Ck 19349	\$ 5,000.00	Ex 14, Pg 29, Bates #241	\$ 5,000.00	\$ 5,000.00	9/30/08	Ck 19439
9/30/08	Ck 19440	\$ 4,000.00	Ex 14, Pg 29, Bates #241	\$ 4,000.00	\$ 4,000.00	9/29/08	Ck 19440
		Exhibit 19, Page 3 "Checks to Tammi Moniz"			Checks From Moniz, Inc to Tammi Moniz		
8/19/08	Ck 19323	\$ 2,224.05	Ex 14, Pg 19, Bates #217	\$ 2,224.05	\$ 2,224.05	8/18/08	Ck 19323
8/19/08	Ck 19325	\$ 2,224.05	Ex 14, Pg 20, Bates #218	\$ 2,224.05	\$ 2,224.05	8/19/08	Ck 19325
8/26/08	Ck 19344	\$ 2,224.05	Ex 14, Pg 21, Bates #220	\$ 2,224.05	\$ 2,224.05	8/26/08	Ck 19344
9/2/08	Ck 19352	\$ 2,224.05	Ex 14, Pg 23, Bates #222	\$ 2,224.05	\$ 2,224.05	9/2/08	Ck 19352
9/6/08	Ck 19364	\$ 2,224.05	Ex 14, Pg 24, Bates #225	\$ 2,224.05	\$ 2,224.05	9/6/08	Ck 19364
9/6/08	Ck 19365	\$ 2,224.05	Ex 14, Pg 25, Bates #226	\$ 2,224.05	\$ 2,224.05	9/6/08	Ck 19365
9/15/08	Ck 19398	\$ 2,224.05	Ex 14, Pg 26, Bates #231	\$ 2,224.05	\$ 2,224.05	9/15/08	Ck 19398
9/23/08	Ck 19419	\$ 2,224.05	Ex 14, Pg 27, Bates #236	\$ 2,224.05	\$ 2,224.05	9/23/08	Ck 19419
9/30/08	Ck 19438 (Ck Nos 19438 and 19443 reversed on Ex 19)	\$146,075.34	Ex 14, Pg 28, Bates #240	\$ 146,075.34	\$ 46,000.00	9/30/08	Ck 19438

					\$ 38,000.00	9/30/08	Ck 19448
					\$ 15,000.00	9/30/08	Ck 19449
					\$ 28,925.00	10/2/08	Ck 19453
					\$ 15,000.00	10/2/08	Ck 19454
					\$ 3,149.76	10/3/08	Ck 19458
9/30/08	Ck 19443	\$ 2,469.05	Ex 14, Pg 30, Bates #242	\$ 2,469.05	\$ 2,469.05	9/30/08	Ck 19443
		<b>Exhibit 19 Page 3 "My Limousine Account"</b>			<b>Check Drawn on My Limousine Account</b>		
10/4/08	Ck 1001	\$ 6,550.00	Ex 16, Pg 2, Bates #254	\$ 6,550.00	\$ 6,550.00	10/4/08	Ck 1001
10/27/08	Ck 1002	\$ 1,820.23	Ex 16, Pg 4, Bates #256	\$ 1,820.23	\$ 1,820.23	10/27/08	Ck 1002
10/27/08	Ck 1003	\$ 1,820.23	Ex 16, Pg 4, Bates #256	\$ 1,820.23	\$ 1,820.23	10/15/08	Ck 1003
10/27/08	Ck 1007	\$ 1,400.00	Ex 16, Pg 4, Bates #256	\$ 1,400.00	\$ 1,400.00	10/23/08	Ck 1007
10/27/08	Ck 1008	\$ 1,400.00	Ex 16, Pg 4, Bates #256	\$ 1,400.00	\$ 1,400.00	10/23/08	Ck 1008
10/27/08	Ck 1009	\$ 1,400.00	Ex 16, Pg 4, Bates #256	\$ 1,400.00	\$ 1,400.00	10/23/08	Ck 1009
10/27/08	Ck 1017	\$ 1,400.00	Ex 16, Pg 5, Bates #257	\$ 1,400.00	\$ 1,400.00	10/27/08	Ck 1017
	<b>Exhibit 19, Pg 3, "Paycheck to Manuel Moniz"</b>				<b>Counter Check Drawn by Manuel Moniz</b>		
9/30/08	Paycheck	\$140,000.00	Ex 14, Pg 1, Bates #72	\$ 140,000.00	\$110,616.01	7/16/08	Counter Check Ex. H, Pg. 26
					\$ 29,383.99	Unidentified Payment	
		\$352,887.25		\$ 352,887.25	\$352,886.67		