

U.S. Department of  
Homeland Security

United States  
Coast Guard



Director  
National Pollution Funds Center  
United States Coast Guard

NPFC CA MS 7100  
US COAST GUARD  
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Arlington, VA 20598-7100  
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CERTIFIED MAIL – RETURN RECEIPT REQUESTED  
Number: 7011 1570 0001 4802 5657

5890  
13 December 2011

Millstein & Associates  
David J. Millstein, Esq.  
The Audiffred Building  
100 The Embarcadero, Suite 200  
San Francisco, CA 94105

RE: Claim Number: N10036-1539

Dear Mr. Millstein:

The National Pollution Funds Center (NPFC), in accordance with the Oil Pollution Act of 1990, 33 U.S.C. § 2701 et seq. (OPA) and the associated regulations at 33 C.F.R. Part 136, denies payment on the claim number N10036-1539 involving Deepwater Horizon. Please see the attached Claim Summary / Determination Form for further explanation.

You may make a written request for reconsideration of this claim. The reconsideration must be received by the NPFC within 60 days of the date of this letter and must include the factual or legal basis of the request for reconsideration, providing any additional support for the claim. However, if you find that you will be unable to gather particular information within the time period, you may include a request for an extension of time for a specified duration with your reconsideration request.

Reconsideration of the denial will be based upon the information provided. A claim may be reconsidered only once. Disposition of that reconsideration in writing will constitute final agency action. Failure of the NPFC to issue a written decision within 90 days after receipt of a timely request for reconsideration shall, at the option of the claimant, be deemed final agency action. All correspondence should include claim number N10036-1539.

Mail reconsideration requests to:

Director (ca)  
NPFC CA MS 7100  
US COAST GUARD  
4200 Wilson Blvd, Suite 1000  
Arlington, VA 20598-7100

Sincerely,

Claims Adjudication Division  
National Pollution Funds Center  
U.S. Coast Guard

Enclosure: (1) Claim Summary / Determination Form  
(2) Documentation Presented by the Claimant, N10036-1539

Copy to: H&T Co.  
Hung V. Nguyen  
1900 E. 17th Street, #B  
Oakland CA 94606

**CERTIFIED MAIL – RETURN RECEIPT REQUESTED**

Number: 7011 1570 0001 4802 5664

## CLAIM SUMMARY / DETERMINATION FORM

Claim Number	: N10036-1539
Claimant	: H & T Co.
Type of Claimant	: Private (US)
Type of Claim	: Loss of Profits and Earning Capacity
Amount Requested	: \$25,000.00

### ***FACTS***

On or about 20 April 2010, the Mobile Offshore Drilling Unit Deepwater Horizon (Deepwater Horizon) exploded and sank in the Gulf of Mexico. As a result of the explosion and sinking, oil was discharged. The Coast Guard designated the source of the discharge and identified BP as a responsible party (RP). BP accepted the designation and advertised its OPA claims process. On 23 August 2010, the Gulf Coast Claims Facility (GCCF) began accepting and adjudicating certain individual and business claims on behalf of BP.

### ***CLAIM AND CLAIMANT***

On 20 October 2011, David J. Millstein, Esq., on behalf of H&T Co. (jointly referred to as "Claimant") presented a claim to the Oil Spill Liability Trust Fund (OSLTF) for \$25,000.00 in loss of profits and impairment of earnings capacity resulting from the Deepwater Horizon oil spill.<sup>1</sup> The Claimant is an Oakland, California, importer of shrimp from Mississippi and indicates that he sold to Asian-Americans in the San Francisco Bay area.<sup>2</sup> The Claimant asserts that he was not able to purchase salt water shrimp after the oil spill<sup>3</sup> and that his business was ruined.<sup>4</sup>

The Claimant asserts having presented a claim to BP<sup>5</sup> and was assigned claim number 6866-124-541263.<sup>6</sup> Claimant also asserts having presented an Interim Payment (IP) Claim to the GCCF on 31 January 2011 under claimant number 1099674.<sup>7</sup> The amounts claimed to BP and the GCCF were not provided. The Claimant indicates that the GCCF has denied his claim.<sup>8</sup>

### ***APPLICABLE LAW***

Under the Oil Pollution Act of 1990 (OPA), at 33 U.S.C. § 2702(a), responsible parties are liable for removal costs and damages resulting from the discharge of oil into or upon the navigable waters or adjoining shorelines or the exclusive economic zone, as described in Section 2702(b) of OPA.

The OSLTF which is administered by the NPFC, is available, pursuant to 33 U.S.C. § 2712(a)(4) and § 2713 and the OSLTF claims adjudication regulations at 33 C.F.R. Part 136, to pay claims for uncompensated damages. One type of damages available pursuant to 33 C.F.R. § 136.231 is

<sup>1</sup> Claim letter signed 5 October 2011 and received 20 October 2011.

<sup>2</sup> Claim letter signed 5 October 2011 and received 20 October 2011.

<sup>3</sup> Claim letter signed 5 October 2011 and received 20 October 2011.

<sup>4</sup> Millstein & Associates letter to the NPFC dated 7 July 2010.

<sup>5</sup> Optional OSLTF Claim Form signed 3 October 2011 and received 20 October 2011.

<sup>6</sup> Header of undated documents providing licenses for Manh Nguyen and H&T Co. and one Sales Receipt provided to BP Claims.

<sup>7</sup> Millstein & Associates letter to the NPFC dated 14 October 2011.

<sup>8</sup> Optional OSLTF Claim Form signed 3 October 2011 and received 20 October 2011.

a claim for loss of profits or impairment of earning capacity due to injury to or destruction of natural resources.

Under 33 C.F.R. § 136.233 a claimant must establish the following:

- (a) That real or personal property or natural resources have been injured, destroyed, or lost.
- (b) That the claimant's income was reduced as a consequence of injury to, destruction of, or loss of property or natural resources, and the amount of that reduction.
- (c) The amount of the claimant's profits or earnings in comparable periods and during the period when the claimed loss or impairment was suffered, as established by income tax returns, financial statements, and similar documents. In addition, comparative figures for profits or earnings for the same or similar activities outside of the area affected by the incident also must be established.
- (d) Whether alternative employment or business was available and undertaken and, if so, the amount of income received. All income that a claimant received as a result of the incident must be clearly indicated and any saved overhead and other normal expenses not incurred as a result of the incident must be established.

Under 33 C.F.R. § 136.105(a) and § 136.105(e)(6), the claimant bears the burden of providing to the NPFC, all evidence, information, and documentation deemed necessary by the Director, NPFC, to support the claim.

Under 33 C.F.R. § 136.235, the amount of compensation allowable for a claim involving loss of profits or impairment of earning capacity is limited to the actual net reduction or loss of earnings or profits suffered. Calculations for net reductions or losses must clearly reflect adjustments for

- 
- (a) All income resulting from the incident;
  - (b) All income from alternative employment or business undertaken;
  - (c) Potential income from alternative employment or business not undertaken, but reasonably available;
  - (d) Any saved overhead or normal expenses not incurred as a result of the incident; and
  - (e) State, local, and Federal taxes.

## ***DETERMINATION OF LOSS***

### **Claimant's Submission to the OSLTF**

Although not asserting that the claim was presented first to BP, the Claimant did present documentation to the NPFC that appears to have been presented to BP as part of an oil spill claim, indicating the assignment of claim number 6866-124-541263.<sup>9</sup> Claimant does assert having presented an Interim Payment (IP) Claim to the GCCF on 31 January 2011 under claimant number 1099674.<sup>10</sup> The amounts claimed from BP and the GCCF were not provided, but the Claimant indicates that the GCCF denied his IP claim.<sup>11</sup>

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<sup>9</sup> Header of undated documents providing licenses for Manh Nguyen and H & T Co. and one Sales Receipt provided to BP Claims.

<sup>10</sup> Optional OSLTF Claim Form signed 3 October 2011 and received 20 October 2011 and Millstein & Associates letter to the NPFC dated 14 October 2011.

<sup>11</sup> GCCF Denial Letter of 6 August 2011.

The Claimant presented this claim to the Oil Spill Liability Trust Fund (OSLTF) on 20 October 2011 in the amount of \$25,000.00.<sup>12</sup>

The NPFC conducted an independent investigation and confirmed presentment, both to BP and to the GCCF.<sup>13</sup> The NPFC was unable to confirm the amount of the claim to BP, but claim amounts to the GCCF were \$45,000.00 and \$82,500.00, respectively, for an EAP Claim to GCCF and an IP Claim to GCCF concerning lost wages/earnings.<sup>14</sup> The NPFC also confirmed that Claimant Number 1099674 applied to the GCCF claims and that both have been denied.

To support this claim the Claimant presented a large amount of documentation, which is summarized in Enclosure (2).

The Claimant showed documentation that the fictitious name H&T Co. had been filed with Santa Clara County, California,<sup>15</sup> that H&T Co. was issued a Seller's Permit by California,<sup>16</sup> a Health Permit had been issued by Santa Clara County<sup>17</sup> and a Non-Resident Seafood Dealer Permit had been issued by the State of Mississippi.<sup>18</sup>

The Claimant presented financial documentation including H&T Co.'s Monthly Income Statements for 2010<sup>19</sup> and a number of Profit & Loss Statements for 2010.<sup>20</sup> The Claimant also presented sales receipts and invoices for certain shrimp orders, the proprietor's 2010 California tax return, and the proprietor's 2010 Federal Form 1040 that includes H&T Co. as a personal business.<sup>21</sup>

The Claimant stated "[H&T Co.] was making betw[een] \$5,000 to \$7,000 per month profit. However, the spill occurred in May 2010 [and] business was ruined since he was not able to purchase salt water shrimp from his Mississippi distributors".<sup>22</sup>

### **NPFC Determination**

Under the Oil Pollution Act of 1990 (OPA), at 33 U.S.C. § 2702(a), responsible parties are liable for removal costs and damages resulting from the discharge of oil into or upon the navigable waters or adjoining shorelines or the exclusive economic zone, as described in Section 2702(b) of OPA. Pursuant to 33 U.S.C. § 2712(a)(4) and § 2713 and the OSLTF claims adjudication regulations at 33 C.F.R. Part 136, the OSLTF, which is administered by the NPFC, is available to pay claims for uncompensated damages.

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<sup>12</sup> Claim letter signed 3 October 2011 and received 12 October 2011.

<sup>13</sup> GCCF – U.S. Coast Guard Report as of 21 November 2011.

<sup>14</sup> GCCF – U.S. Coast Guard Report as of 21 November 2011. This report also indicates the Claimant's having filed an additional IP Claim with the GCCF for Real/Personal Property damage, but this claim is not relevant to the claim before the NPFC.

<sup>15</sup> Filing of Fictitious Business Name with Santa Clara County Clerk on 20 January 2010.

<sup>16</sup> California State Board of Equalization Seller's Permit issued 20 January 2010.

<sup>17</sup> Santa Clara County Environmental Health Permit issued 4/2/2010 to CFM – H&T Co.

<sup>18</sup> MS License 1022574, Non-Resident Seafood Dealer, issued to Hung Nguyen of H&T Co. on 7/27/2010 expiring 4/30/2011.

<sup>19</sup> H&T Co. Monthly Income Statements for January through May 2010.

<sup>20</sup> H&T Co. Monthly Profit & Loss Statements for January 2010 through December 2010 and H&T Co.'s annual Profit & Loss Statement for January through December 2010.

<sup>21</sup> Sales invoices and receipts for Hung Nguyen of the F/V ST. PETER (1-14-2010, 2-28-2010, 3-18-2010, 4-2-2010 and 4-12-2010); complete 2010 California Form 540; and complete 2010 Federal Form 1040, including Schedule C for H&T Co.

<sup>22</sup> Optional OSLTF Claim Form signed 5 October 2011 and received 20 October 2011.

After an initial review, the NPFC sent the Claimant a letter requesting additional information to evaluate the claim further. The letter requested, among other things, additional financial documentation to support lost profits & earnings, as well as other documentation supporting and explaining how the Deepwater Horizon oil spill caused the Claimant's losses. The Claimant was given 14 days to respond to the letter, dated 4 November 2011.

On 11 November 2011, the Claimant responded in part to the information request by providing a letter with explanations, checking statements for mid-February through mid-June 2010, internet articles and blogs on the oil spill or seafood, two additional sales receipts, two letters from restaurant owner customers, and correspondence from the GCCF.<sup>23</sup>

The NPFC has considered all documentation presented by the Claimant.

The Claimant estimated losses of \$25,000.00, the amount claimed, as the lowest net income he could have received for 2010 and the amount necessary for his company to survive 2010.<sup>24</sup>

Regarding valuation of the lost profits claimed, the Claimant's 2010 financial documentation for H&T Co. shows a net profit of \$11,693.90.<sup>25</sup> According to the Claimant, 2010 was the first year of operation for H&T Co., which was established at the end of January 2010.<sup>26</sup> Tables 1 and 2 below summarize H&T Co.'s 2010 Sales and Profit/Loss. Sales indicated in Table 1 are consistent with Gross Income reported in the Claimant's 2010 tax return.<sup>27</sup> Because H&T Co. began business in 2010, there is no historical information to which those profits can be compared.

Table 1	
	Actual Sales for 2010 (from P&L)
January	\$0.00
February	\$5,066.25
March	\$15,725.00
April	\$14,825.01
May	\$1,100.00
June	
July	
August	
September	
October	
November	
December	
<b>TOTAL</b>	<b>\$36,716.26</b>

Table 2	
	Profit/Loss for 2010 (from P&L)
January	(\$169.95)
February	\$973.42
March	\$5,276.50
April	\$5,178.93
May	\$435.00
June	
July	
August	
September	
October	
November	
December	
<b>TOTAL</b>	<b>\$11,693.90</b>

<sup>23</sup> Millstein & Associates letter to the United States Coast Guard dated 11 November 2011.

<sup>24</sup> Millstein & Associates letter to the United States Coast Guard dated 11 November 2011.

<sup>25</sup> H&T Co.'s monthly Profit & Loss Statements for January 2010 through December 2010 and H&T Co.'s annual Profit & Loss Statement for January through December 2010.

<sup>26</sup> Millstein & Associates letter to the NPFC dated 11 November 2011 and Hung Nguyen's Filing of Fictitious Business Name with Santa Clara County Clerk on 20 January 2010.

<sup>27</sup> Line 1 of Schedule C (H&T Co), Hung Travis V. Nguyen 2010 tax Form 1040 with schedules and additional forms.

Table 3 below shows Daily Sales for April – May of 2010.<sup>28</sup> In addition to Daily Sales for April – May, Table 3 also indicates that the Claimant’s daily sales trends in April did fluctuate significantly and, in late April and early May 2010, trends declined steadily, starting with sales reported on 29 April 2010.

Table 3			
		Daily Sales Total and Trend (from P&L Detail)	Trend
April	8	\$1,575.00	---
April	9	\$1,706.00	8.3%
April	10	\$1,496.25	-12.3%
April	11	\$1,627.50	8.8%
April	12	\$1,050.00	-35.5%
April	16	\$1,925.00	83.3%
April	17	\$1,650.00	-14.3%
April	25	\$1,650.00	0.0%
April	29	\$1,155.00	-30.0%
April	30	\$990.00	-14.3%
May	1	\$660.00	-33.3%
May	2	\$440.00	-33.3%

Further, the Claimant’s financial records<sup>29</sup> do not support assertions made in correspondence. Claimant asserts having distributed shrimp by way of local flea markets, farmers’ markets, and to other customers and restaurants in the [San Francisco] Bay Area.<sup>30</sup> The Claimant’s financial details indicate sales only at the Capitol Flea Market and flea market entrance fees only for the Capitol Flea Market, no sales elsewhere.<sup>31</sup> Those same financial details do reflect payment for “Gas to Biloxi” for two trips – a 14 May trip and a 29 May trip – as well as payments to Manh Nguyen as delivery fees on 5 May 2010 and 15 April 2010.<sup>32</sup>

In addition to its ending in May 2010, the Claimant’s financial documentation does not match the Claimant’s narrative of making one or two trips to Biloxi each month – Claimant’s records show indications of fuel charges only for two trips to Biloxi, but no other expenses in the five months for which financial documentation was provided. Further, there are no withdrawals from checking that indicate planning for cash purchases of shrimp in Biloxi or elsewhere. Likewise, there are no deposits in the Claimant’s checking account statements that support income received from sales at the flea market or from restaurant customers.

The Claimant stated that H&T Co. continued to sell other seafood products throughout 2010, but with very little income on shrimp, and stopped operating in May 2011.<sup>33</sup> Claimant provided two purchase receipts from a local seafood vendor which appears to be dated 28 and 29 April 2010,<sup>34</sup>

<sup>28</sup> H&T Co. monthly Profit & Loss Detail for April 2010 and May 2010.

<sup>29</sup> H&T Co. Profit & Loss Statement Detail for January through December 2010.

<sup>30</sup> Optional OSLTF Claim Form signed 5 October 2011 and received 20 October 2011, Millstein & Associates letter to the GCCF+- dated 7 July 2011.

<sup>31</sup> H&T Co. Profit & Loss Statement Detail for January through December 2010.

<sup>32</sup> H&T Co. Profit & Loss Statement Detail for January through December 2010: Gas to Biloxi costs are \$485.00 and \$515.00; Delivery fees are \$1,237.20 and \$1,200.00.

<sup>33</sup> Millstein & Associates letter to NPFC dated 11 November 2011.

<sup>34</sup> Bills of Sale from Sunnyvale Seafood, Union City, CA.

but H&T Co's financial records do not indicate sales of any non-shrimp seafood. H&T Co.'s financial documentation ends with 2 May 2010 sales.

Referring to Tables 1 and 2 below, summarized from H&T Co.'s Profit and Loss Statements, Claimant's Sales in 2010 were \$36,716.26 and Profit for 2010 was \$11,693.90. All reported sales took place in February, March, April and May of 2010. In addition to the Cost of Goods Sold (Shrimp) the Claimant's documented expenses include advertising, business licenses & permits, supplies, entrance fees to the flea market where the Claimant sold his goods, local fuel, fuel to and from Biloxi, and shrimp delivery costs.

The Claimant has shown little documentation of ordering and paying for shrimp from Mississippi. In fact, the Claimant said that all communications with the distributors in Mississippi were done by cell phone; they do not communicate by email.<sup>35</sup> Further, the Claimant has no check stub records to prove payments to the Mississippi distributors because they preferred cash payment.<sup>36</sup> Although the Claimant provided a copy of bank statements for February, March, April, May and June of 2010,<sup>37</sup> the NPFC found no cash withdrawals that correspond to the orders the Claimant indicates were placed.

Documentation provided by the Claimant did include an order placed with St. Peter Seafood on 14 January 2010 for 975 lbs of shrimp. This order was neither mentioned nor referenced in the Claimant's other documentation, but it was about one week before the H&T Co. name was filed with Santa Clara County.<sup>38</sup>

Documentation also included a Sales Receipt dated 28 February 2010 and signed by Mr. Hung Nguyen for 1,650 lbs of shrimp at \$2.75 per lb. The price for delivery [to Oakland CA] was an additional \$1,237.50. A Payment Stub is also provided, with no check number, and a handwritten note saying that 1500 lbs of jumbo shrimp were delivered at \$2.90 per lb. Another Sales Receipt dated 12 April 2010 was provided, also signed by Mr. Hung Nguyen, for 1,600 lbs of shrimp at \$2.75 per lb. The price for delivery of [to Oakland, CA] was an additional \$1,200.00. The two delivery charges are reflected in H&T Co's P&L Statements,<sup>39</sup> but payments for shrimp are not included because the Claimant's bookkeeping system is on a cash basis.

The Claimant has not documented that he has a viable, ongoing business with records that establish consistent income and resulting profits from selling shrimp.

Regarding the relationship of claimed losses to the oil spill, the NPFC asked the Claimant to provide evidence that there were concerns in the Bay Area regarding Gulf of Mexico shrimp.<sup>40</sup> On that issue, the Claimant provided twelve internet articles or blogs on the oil spill's potential impact on seafood and shrimping. The earliest date of publication on any of these articles was on the Huffington Post blog on 2 May 2010.<sup>41</sup> According to P&L Statement Details provided by the Claimant and summarized in Table 3 above, sales began to fall on 29 April 2010 and continued downward, with 2 May 2010 being the last day of recorded sales. This comparison

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<sup>35</sup> Millstein & Associates letter to U.S. Coast Guard dated 11 November 2011.

<sup>36</sup> Millstein & Associates letter to U.S. Coast Guard dated 11 November 2011.

<sup>37</sup> Wells Fargo Custom Checking bank statements for Hung Van Travis Nguyen dated 17 February 2010, 16 March 2010, 16 April 2010, 18 May 2010 and 16 June 2010.

<sup>38</sup> Filing of Fictitious Business Name with Santa Clara County Clerk on 20 January 2010.

<sup>39</sup> H&T Co. Profit & Loss Statement Details for March 2010 and for April 2010.

<sup>40</sup> NPFC letter to Millstein & Associates dated 4 November 2011.

<sup>41</sup> Fishing Closed By Oil Spill: Feds Ban Commercial And Recreational Fishing From Louisiana To Florida, posted 05-02-10 02:55 PM, updated 05-03-10 02:40 PM, <http://www.huffingtonpost.com/2010/05/02>, accessed 11/11/2011.

indicates that customer demand after the announcement of fishing and shrimping closures was not the beginning of the fall in sales.

The Claimant has also made two statements that do not point to the oil spill as the cause for a drop in sales. The Claimant cited a lack of cultural connection to his customer base, which are Vietnamese, Chinese, Hispanic and Laotian purchasers<sup>42</sup> as reason for the Claimant's lack of success in selling other seafood products. If these are the same purchasers of the Claimant's shrimp, and correspondence indicates they are culturally the same market, a lack of cultural connection to his customer base may be the cause for the business's decline.

The Claimant also stated that the oil spill was on national television and internet and "... [m]any [B]ay area people learned of this quickly with the spread of others and fears of contamination on any seafood, not just shrimp. ... [the Claimant] wouldn't want to sell shrimps to his customers because of this." This statement implies that it may have been the Claimant who voluntarily stopped selling shrimp, not customers who stopped buying them.

The Claimant's sales records, the timing of articles presented, and the Claimant's own statements indicate some cause or causes other than the closing of parts of the Gulf of Mexico to fishing and shrimping as the cause of the Claimant's loss of shrimp sales.

Although the Claimant presented a copy of a Mississippi Non-Resident Seafood Dealer License issued to him on 27 July 2010, that license had not been purchased at the time the Claimant was operating his seafood sales in January through May 2010. Selling shrimp without a seafood dealer license would be a violation of Mississippi law.<sup>43</sup>

This claim is denied for the following reasons: (1) Claimant has failed to meet the evidentiary burden to provide all evidence, information and documentation deemed necessary by the Director, NPFC, to support the claim; (2) Claimant has failed to demonstrate the alleged loss in the amount of \$25,000.00 through financial documentation; and (3) Claimant has failed to demonstrate that the alleged loss is due to injury or destruction or loss of real or personal property or a natural resource as a result of a discharge or a substantial threat of a discharge of oil.

Claim Supervisor: *NPFC Claims Adjudication Division*

Date of Supervisor's Review: *12/13/11*

Supervisor's Action: *Denial approved*

Supervisor's Comments:

<sup>42</sup> Optional OSLTF Claim Form dated 5 October 2011 and received 20 October 2011, and Millstein & Associates letter to the GCCF dated 7 July 2011.

<sup>43</sup> Mississippi Code SEC. 49-15-28 requires any person buying or handling seafood secured from commercial fishermen, or from other wholesale dealers, for the purpose of resale, ... to be considered a wholesale dealer and shall obtain a license and pay an annual license fee of One Hundred Dollars (\$100.00).

Below is a listing of documentation provided by the Claimant:

- Optional OSLTF Claim Form signed 5 October 2011 and received 20 October 2011.
- Addendum to OSLTF Claim Form with additional information on witnesses and the full style of the legal representative.
- Millstein & Associates letter to the NPFC dated 14 October 2011.
- Millstein & Associates explanatory letter to the GCCF dated 7 July 2011.
- Millstein & Associates documentation letter to the GCCF dated 7 July 2011.
- California State Board of Equalization, Seller's Permit SR X GH 101-345082 00002 GH, issued to H&T Co on 1/21/2010.
- Hung Nguyen's Filing of Fictitious Business Name with Santa Clara County Clerk on 20 January 2010.
- Santa Clara County Environmental Health Permit issued 4/2/2010 to CFM – H&T Co.
- Documents requested by BP Claim, including —
  - MS License 1018767, Interstate Commerce, issued to Manh Duc Nguyen and Hue Thi Nguyen of the boat ST PETER on 2 June 2009, expiring 30 April 2010.
  - MS License 1018755, Shrimp Captain (over 45'), issued to Manh Duc Nguyen, Treiu V. Nguyen and Hue Thi Nguyen of the boat ST PETER on 2 June 2009, expiring 30 April 2010.
  - MS License 1018766, Fishing Boat, issued to Manh Duc Nguyen and Hue Thi Nguyen of the boat ST PETER on 2 June 2009, expiring 30 April 2010.
  - MS License 1022574, Non-Resident Seafood Dealer, issued to Hung Nguyen of H&T Co. on 7/27/2010 expiring 4/30/2011.
- Receipt dated 14 January 2010 issued to St. Peter Seafood for 975 lbs of 10/15 white, head-on shrimp.
- Sales Receipt dated 28 February 2010 issued to Hung Ngyuen for 1,650 lbs of 9/15 wild shrimp head-on, delivered.
- H&T Co Purchase Order No. 1 dated 28 February 2010 for 1,650 lbs of 9-15 Head-On Shrimp, delivered.
- Bill Payment Stub by H&T Co, paid to St. Peter – 651698 on 18 March 2010, Reference: St. Peter 1<sup>st</sup> Order.
- Bill Payment Stub by H&T Co, paid to St. Peter – 651698 on 2 April 2010, Reference: St. Peter 2<sup>nd</sup> Order.
- H&T Co Purchase Order No. 2 dated 12 April 2010 for 1,600 lbs of 9-15-Head-On Shrimp, delivered.
- Sales Receipt dated 12 April 2010 issued to Hung Ngyuen for 1,600 lbs of 9/15 wild shrimp head-on, delivered.
- *San Jose Post-Record* Proof of Publication of Fictitious Business Name Statement, publication beginning on 26 January 2010 and ending 16 February 2010.
- *San Jose Post-Record* Copy of Notice of Fictitious Business Name Statement, publication beginning on 26 January 2010 and ending 16 February 2010.
- Department of Environmental Health Receipt No. DEH 1459 dated 19 February 2010 to H&T Co. for a New Facility ID.
- eBay payment dated 4 January 2010 for digital price computing food scale, including picture of the scale.
- H&T Co Order for car magnets and business cards, with pictures.
- Undated order and payment information for Hatchbag Cargo Liner, with picture.

- GoDaddy.com, Inc. receipt dated 22 February 2010 for domain name registration: HNTCO.COM.
- Santa Clara County receipt dated 19 February 2010 for FSC for March 11, 2010, with attached check indicating “For: Food Service Class Cert.”
- Fictitious Business Name Statement for H&T Co., filed with Santa Clara County Clerk on 20 January 2010.
- H&T Co Monthly Income Statements for January 2010 through May 2010 with BP submittal information.
- H&T Co Profit & Loss Statement, January 2010 through May 2010.
- H&T Co Profit & Loss Statement, January 2010 through December 2010.
- H&T Co Profit & Loss Statement, 1 January 2010 through 11 July 2010.
- H&T Co Profit & Loss Statement, January 2010 through May 2010.
- H&T Co Profit & Loss Statement for January 2010.
- H&T Co Profit & Loss Statement for February 2010.
- H&T Co Profit & Loss Statement for March 2010.
- H&T Co Profit & Loss Statement for April 2010.
- H&T Co Profit & Loss Statement for May 2010.
- H&T Co Deposit Detail for January 2010.
- H&T Co Deposit Detail for February 2010.
- H&T Co Deposit Detail for March 2010.
- H&T Co Deposit Detail for April 2010.
- H&T Co Deposit Detail for May 2010.
- H&T Co Profit & Loss Detail for January 2010.
- H&T Co Profit & Loss Detail for February 2010.
- H&T Co Profit & Loss Detail for March 2010.
- H&T Co Profit & Loss Detail for April 2010.
- H&T Co Profit & Loss Detail for May 2010.
- 2010 Form 1040, with Schedules A, C (H&T Co), C (Bookkeeping), E, SE and M; Forms 8812, 8889, 4562 (Sacto), and 4562 (Oakland); and Other Income Supporting Details.
- 2010 California Resident Income Tax Return Form 540 C1, Sides 1, 2, and 3.
- 2010 California Schedule W-2.
- 2010 California Adjustments – Residents, Sides 1 and 2.
- 2010 California Child and Dependent Care Expenses Credit, Form 3506, Side 1.
- 2010 California Passive Activity Loss Limitations, Form 3801, Sides 1, 2, and 3 with worksheet.
- Millstein & Associates letter to the NPFC dated 11 November 2011.
- Wells Fargo Custom Checking statement ending 17 February 2010.
- Wells Fargo Custom Checking statement ending 16 March 2010.
- Wells Fargo Custom Checking statement ending 16 April 2010.
- Wells Fargo Custom Checking statement ending 18 May 2010.
- Wells Fargo Custom Checking statement ending 16 June 2010.
- GCCF acknowledgement letter of 31 January 2011 to Millstein & Assoc.
- GCCF Deficiency Letter of 7 June 2011 to Millstein & Assoc.
- GCCF Denial Letter of Interim Payment Claim to Millstein & Assoc., dated 6 August 2011.
- Gulf Oil Spill is Bad, but How Bad? New York Times, 3 May 2010.
- Seafood testing from Gulf oil disaster could last years, USA Today, 24 May 2010.
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