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STATE WATER RESOURCES CONTROL BOARD
 STATE OF CALIFORNIA

In the Matter of)	
)	
	)	PETITION NO.
Inmark-Victor Rubber Stamp)	
Co., Inc.	)	ST. PAUL STAMP WORKS,
	)	INC.'s PETITION FOR
Petitioner,	)	REVIEW AND RESCISSION
	)	OF ORDER DATED APRIL
For Review of Order to Provide	)	11, 2001
Phase I ESA, Site Assessment Work Plan,)	
and Commencement Of Ground Water)	
Monitoring, etc., Pursuant to California)	
Water Code Section 13267, Former Victor)	
Graphics Facility, 1330 Arrow Highway,)	
LaVerne, California (WIP File No.)	
101.1001 and Site ID 2040030))	
_____)	

Pursuant to California Water Code Section 13320 and Title 23 of the California Code of Regulations §§ 2050 *et seq.*, Petitioner St. Paul Stamp Works, Inc. ("St. Paul") erroneously named as Inmark-Victor Rubber Stamp Co., Inc., hereby petitions the State Water Resources Control Board ("State Board") for review and rescission of

the "Order to Provide Phase I ESA, Site Assessment Work Plan, and Commencement of Ground Water Monitoring" issued on April 11, 2001 ("the Order") by the Regional Water Quality Control Board, Los Angeles Region ("Regional Board"). St. Paul requests a hearing in this matter.

II. PETITIONER

The name and address of Petitioner is:

St. Paul Stamp Works, Inc.
Attn: Edmund M. Mellgren, III, Treasurer
St. Paul MN, Minnesota 55103-1856

St. Paul may be contacted through its outside legal counsel:

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III. ACTION OF THE REGIONAL BOARD TO BE REVIEWED AND RESCINDED

St. Paul requests that the State Board review and rescind the Regional Board's Order, directed to St. Paul and the Tamkin Family Trust ("Tamkin"), which requires the submission of: 1) a Phase I ESA or a history of the property and all historical and current industrial operations that have been conducted on the property by the former or current tenants; 2) a work plan for additional site assessment and delineation of the extent of the VOC contamination in the soil and groundwater; 3) the commencement of quarterly groundwater monitoring and submission of quarterly reports; 4) and a summary of the regulatory and operational status of the clarifier/septic system, including copies of regulatory closure letters, if any (Declaration of Marylin Jenkins In Support of Petition for Review and Rescission ("Jenkins Decl."), Exh. 1, p. 1.)

{00020162.DOCX-1 } ST. PAUL STAMP WORKS' PETITION FOR REVIEW AND RESCISSION

IV. DATE OF THE REGIONAL BOARD ACTION

The Regional Board issued the Order on April 11, 2011.

V. STATEMENT OF REASONS WHY THE REGIONAL BOARD'S ACTION IS IMPROPER

The State Board should review and rescind the Order because: 1) St. Paul acquired Victor through an asset purchase only, and has not succeeded to Victor's liabilities -- William H. Taylor, who owned Victor prior to 2002 and sold it to St. Paul, retained all of Victor's liabilities, including environmental liabilities; 2) even if St. Paul is somehow held responsible for Victor's environmental liabilities, if any, Victor was merely a lessee on the property and St. Paul therefore has no liability for contamination created either before or after Victor's occupancy of the Site; 3) St. Paul has neither the ability to perform any assessments or monitoring on, or to develop any work plans for, the Site, to which it has no title, control, or access¹; and 4) St. Paul has no information with which it can prepare a summary a history of the occupancy of the Site, or a summary of the regulatory and operational status of the clarifier/septic system.

A. Background.

Victor conducted operations on the Site from approximately 1973 until 1993, when it moved to Ontario, California. In 2002, Petitioner acquired Victor from William H. Taylor in an asset only purchase, and merged it with its Inmark division.

The 2002 Asset Purchase Agreement, at Section 3.1, on page 3 (Exhibit A to the Declaration of Edmund H. Mellgren, III ("Mellgren Decl."), clearly states that St. Paul purchased only certain liabilities, including those contractual liabilities listed in Section 1.1(c), and payment of loans listed in Exhibit 3.1(b). Those liabilities do not include any

¹ Although counsel for Tamkin has graciously offered access for testing purposes (Jenkins Decl., para. 3).
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environmental liabilities, and St. Paul expressly assumed no other liabilities (Section 3.2, at page 3).

As further evidence of the fact that the environmental liabilities for the Site remained with Mr. Taylor and Victor Rubber Stamp Co., Inc.², on or about June 19, 2002, entered into a Settlement Agreement with the Tamkin, the owner of the Site (“the Settlement Agreement”), for a mutual release:

from all claims in tort or contract and any claim for response costs, indemnification or contribution arising under CERCLA, the HSAA, or any similar federal statute, state or local statute, rule or ordinance relating to liability of property owners or operators or arrangers for the disposal of hazardous substances for environmental matters whether known or unknown that relate to the environmental investigation and remediation of the [Site], including all costs and damages incurred by TAMKIN for past and any future investigations and for any future soil and groundwater remediation of the [Site].

B. Legal Bases for St. Paul's Challenge to the Order

1. The Board has recognized the non-liability of asset only purchasers.

In its order in In The Matter of the Petition of Purex Industries, Inc., Order WQ 97-04, the State Board reiterated that California follows the general rule that a corporation which purchases the assets of another corporation does not assume the liabilities of the seller. See, e.g., Beatrice Co. v. State Board of Equalization, 6 Cal.4th 767, 778 (1993); Ray v. Alad, 19 Cal.3d 22, 28 (1977).³

² Although, under the Asset Purchase Agreement, St. Paul acquired the right to use the name “Victor Rubber Stamp Co, Inc.” (Section 1.2(b)), Mr. Taylor retained the right to the corporate records, including the Certificate of Corporation, of Victor Rubber Stamp Co., Inc., and the “right to be a corporation”. This may explain why the Settlement Agreement is in the name of both Mr. Taylor and Victor Rubber Stamp Co., Inc.. St. Paul was not a party to the Settlement Agreement.

³ Federal law under CERCLA is in agreement. United States of America v. Iron Mountain Mines, 987 F. Supp. (E.D. Ca. 1997).

The Board went on to state that the courts recognize four exceptions to this general rule, where:

- (1) there is an express or implied agreement of assumption of liability;
- (2) the transaction amounts to a consolidation or merger of the two corporations;
- (3) the purchasing corporation is a mere continuation of the seller; or
- (4) the transfer of assets to the purchaser is for the fraudulent purpose of escaping liability. *Id.*, at p.8.

St. Paul paid more than a token price for the assets of Victor, which included the business only, with no real property. The stated consideration was \$185,000, but St. Paul also assumed a \$100,000 loan owed by Mr. Taylor (Asset Purchase Agreement, section 3.1(b) and Schedule 3.1(b) , Exhibit A to Mellgren Decl.), so that the total consideration was \$285,000. There is absolutely no evidence from which the Board can conclude that this was not an arms' length transaction.

First, just as in the Purex matter, St. Paul specifically did NOT assume any environmental liabilities; in fact, Mr. Taylor covenanted and represented that there WERE no environmental liabilities (Asset Purchase Agreement, sections 4.7, at p. 5, and 4.18, at pp. 6-7, Exhibit A to Mellgren Decl.), although, in the Settlement Agreement, he apparently intended to take care of those of which he was nonetheless aware. St. Paul, however, remained completely in the dark about any environmental liabilities concerning the Site, as a result of the covenants and representations of Mr. Taylor.

Secondly, there was no consolidation or merger between St. Paul and Victor. The Asset Purchase Agreement is clearly recognizable as an acquisition, and not a merger. The two terms are defined differently:

The term “merger” technically means the absorption of one corporation into another corporation. Typically, in a merger, the selling corporation’s shareholders receive stock in the buying corporation. However, the term “merger” is frequently used more loosely—for example, to include a consolidation that is technically the combination of two or more corporations to form a new corporation.

In a true merger (as opposed to an acquisition), the acquirer becomes directly liable for all the liabilities of the acquired corporation...”.

<http://accounting-financial-tax.com/2008/08/types-of-merger-and-acquisition-ma-activity/>

Since St. Paul demonstrably did not acquire the stock or liabilities of Victor, the transaction was, by definition, not a merger or consolidation.

Third, there are no facts which indicate that St. Paul or its division Inmark were mere continuations of Victor’s business. The business of Victor was incorporated into the separate business of Inmark. This is distinctly different from a situation where the assets of one corporation are transferred to another corporation, which merely carries on the business of the first. According to the St. Paul website, Victor apparently concentrated in printing for the banking industry, whereas St. Paul’s Inmark division, which was acquired by St. Paul in 2000, offers laser engraving and additional signage products. The combination of those two ventures resulted in a different kind of business, adding what the website calls the “strong customer relation skills of Inmark and the specialized knowledge” of Victor. St. Paul itself manufactures and distributes a wide variety of products, well beyond Victor’s specialty, including stamps, dates and numbers, numbering machines, business cards, name badges, personnel plates and holders, embossers, stencils, advertising specialties, printed plates, etched plates, embossed and stamped tags, bar code tags, coins, stamping equipment, labels, signage, and plaques and awards.

http://stpaulstamp.com/asp_main/home.asp?WUSPK=12731779&PagePath=/asp_main/news_detail.asp

In addition, the Victor Rubber Stamp Co, Inc., a California corporation, was dissolved, according to the California Secretary of State's office (see Exhibit 2 to Jenkins Decl.), so there could not possibly have been a continuation of that company.

Finally, there is no evidence that Victor sold its assets for the purpose of fraudulently escaping environmental liabilities. Indeed, the evidence is to the contrary: Victor represented to St. Paul that there WERE no environmental liabilities, and Victor, through Mr. Taylor, then subsequently entered into a Settlement Agreement for the environmental liabilities, of which it was in fact aware.

Thus, under California case law and the Board's own decisions, the nature of the asset purchase of Victor by St. Paul should be honored, and St. Paul should not be held responsible for environmental liabilities which it neither assumed nor knew of.

2. Even if St. Paul were liable for any contamination caused by Victor, Victor was merely a lessee on the property and St. Paul therefore has no liability for contamination created either before or after Victor's occupancy of the Site.

The Regional Board provides no explanation in the Order as to why St. Paul is responsible for assessing, monitoring, and/or remediating the Site. Water Code 13267 requires the Regional Board to provide St. Paul "with a written explanation with regard to the need for the reports, and [to] identify the evidence that supports requiring that person to provide the reports." The Regional Board has not done so.

St. Paul is therefore put in the position of guessing the theory under which the Regional Board is operating. If, as appears likely, the theory is one of continuing nuisance, it should be noted that California Civil Code §3483 assesses continuing nuisance liability only upon owners and former owners, not lessees. The plain language of §3483 demonstrates that the legislature explicitly excluded lessees from liability for continuing nuisance:

Every successive *owner* of property who neglects to abate a continuing nuisance upon, or in the use of, such property,

created by a former owner, is liable therefor in the same manner as the one who first created it." (Cal. Civ. Code § 3483; emphasis added.)

Even if the Board were to somehow find that St. Paul is somehow responsible for any contamination caused by Victor and/or that St. Paul is a constructive owner of the Site (and the basis for such findings is certainly unknown to St. Paul), St. Paul would still not face liability under California law for assessing, monitoring and/or remediating the Site, because "... *there is no dispute in the authorities that one who was not the creator of a nuisance must have notice or knowledge of it before he can be held [liable].*" (Reinhard v. Lawrence Warehouse Co., 41 Cal.App.2d 741 (1940) (emphasis added), citing Grigsby v. Clear Lake Water Works Co., 40 Cal. 396, 407 (1870); Edwards v. Atchison, T. & S. F. R. Co., 15 F.2d 37, 38 (1926).)

St. Paul never occupied the Site (Victor had moved to Ontario, California, before its sale to St. Paul), and, as shown above, was completely unaware of any liabilities, either prior or ongoing, concerning the Site. The prior owner of Victor, Mr. Taylor, specifically represented to St. Paul that there were no such liabilities. As a result, St. Paul had no notice or knowledge of any nuisance, and cannot be held responsible therefor.

The Regional Board provides no legal or factual basis in the Order for the conclusion that St. Paul has legal liability, under a continuing nuisance, or any other theory, as the purchaser of the assets of a business which occupied the Site. Thus, the Order's attempt to name St. Paul as a party responsible for the discharge(s) of others at the Site, and therefore responsible for assessment and remediation of the Site, is unsupported by California law.

An April 20, 2011, Order of the Regional Board to Occidental Research Corporation ("the Occidental Order") (Exhibit 3 to Jenkins Decl.) requesting documents from its operations at premises contiguous to the Site, together with the Order itself (Exhibit 1 to Jenkins Decl., at p. 2) explicitly show that businesses other than Victor are

purported to have caused PCE, TCE, and/or VOC contamination at or adjacent to the Site (see. The Occidental Order references reports that Occidental purchased up to 8 gallons of PCE and 290 gallons of TCE, the primary COCs in this case, from July 1972 to October 1977.

The April 11, 2011, Order to St. Paul and Tamkin reveals the identities of five other companies which occupied the Site or properties adjacent to the Site during or after Victor's occupation of the Site, including metal and glass recovery, metal furniture manufacturing, and race car manufacturing concerns. Additionally, there may have been, and likely were, other owners or operators of the Site and/or its contiguous properties before Victor's occupancy of the Site. Any of those businesses may also have used PCE, TCE, and/or other VOCs as solvents, and may have contaminated the Site.

No apparent allocation of responsibility among the owners and lessors of the three properties listed in the Order has been made, and no order has been issued to Occidental to do anything other than submit information concerning its operations, yet St. Paul is being asked to foot the bill for evaluating and monitoring the entire Site. While the Order generally references sections of the California Water Code, it does not articulate any legal authority supporting the responsibility of a prior lessee to undertake this responsibility.

In In the Matter of the Petition of Zoecon Corporation, Order No. WQ 86-0227, the State Board cited Ops.Atty.Gen. 182 Opinion No. 55-236 (1956) regarding issuance of waste discharge requirements for inactive, abandoned, or completed operations. That AG Opinion concluded that:

The person upon whom the waste discharge requirements should be imposed to correct any condition of pollution of nuisance which may results from discharges of the materials discussed above are those persons who in each case are responsible for the current discharge. In general, they would be the persons who presently have legal control over the property from which the harmful material arises, and thus have the legal

power either to halt the escape of the material into the waters of the State or to render the material harmless by treatment before it leaves their property. Under this analysis, the fact that the persons who conducted the operations which originally produced or exposed the harmful material have left the scene does not free from accountability those permitting the existing and continuing discharge of the material into the waters of the State. (Id., at 185) [emphasis added]

Although the opinion interprets the Dickey Water Pollution Act, which has been superseded by the Porter-Cologne Act, the relevant wording and intent of the statutes remains the same.

The Zoecon case itself dealt with owners and former owners, but not lessees such as Victor. Under Zoecon, a current owner may face liability because it has the authority to abate a continuing nuisance resulting from the passive migration of contaminants, even where the original discharge was caused by a predecessor owner. Nothing in Zoecon, however, supports a finding of liability for former lessees such as Victor, which neither caused any continuing nuisance resulting from the operations of others, nor has any current authority to abate it. In Zoecon, the State Board concluded that the petitioner, the current site owner, was legally responsible for conducting the required investigation or remedial action, basing its decision on a passive migration, continuing nuisance theory. Zoecon at p. 4.

Thus, to the extent the Order attempts to require St. Paul to investigate and remediate waste discharged by others, it is inappropriate and unsupported by law.

3. St. Paul has neither the ability to perform any assessments or monitoring on, or to develop any work plans for, the Site, to which it has no title, control, or access.

As noted above, it is the person who has the current legal control over the Site who should have the responsibility for providing a work plan, and monitoring the site. St. Paul has no access to the site, no legal title or right to the Site, nor does it have access

to the environmental or operations records for the Site and/or the adjacent properties. In point of fact, St. Paul has no records even of Victor's operations at the site, so it is entirely without the ability to comply with the Order (Melland Decl., para. 3). Tamkin, so far as St. Paul is aware, should be the only entity which has access to the property and to the records, and which therefore has the ability to respond to the Order.

4. St. Paul has no information with which it can prepare a summary a history of the occupancy of the Site, or a summary of the regulatory and operational status of the clarifier/septic system.

Again, as noted above, St. Paul has no access to any records concerning the history of the occupancy of the site, or of the clarifier/septic system. Tamkin would undoubtedly have such records, and it is solely Tamkin to which the Order should be addressed.

VI. THE MANNER IN WHICH PETITIONER HAS BEEN AGGRIEVED

The Regional Board's actions have aggrieved St. Paul because the Order is arbitrary and capricious, vague and ambiguous, and unsupported by the facts or law. Not only does St. Paul have no legal obligation to comply, it has no facts concerning, or control of, the Site, and therefore CANNOT reasonably comply, resulting in potentially unwarranted enforcement of the Order.

Despite St. Paul's strong legal and factual arguments, by naming it jointly and severally liable for conducting assessments, remediation, and oversight over the entire Site, the Regional Board attempts to impose on St. Paul significant and unjustified compliance costs.

VII. STATE BOARD ACTION REQUESTED BY PETITIONER

St. Paul requests that the State Board immediately stay enforcement of the

Order as to it, and determine that the Order is arbitrary and capricious or otherwise without factual or legal bases, and rescind it on the following grounds:

(1) it violates California law by failing to honor the asset only nature of St. Paul's purchase of Victor; (2) it violates St. Paul's due process rights by requiring it to provide information which it does not have, making compliance impossible; (2) it violates state and federal law by imposing joint and several liability on a lessee; and (4) it violates CWC § 13267(b)(I) by failing to provide St. Paul "with a written explanation with regard to the need for the reports, assessment, monitoring, and remediation, and by failing to identify the evidence that supports requiring St. Paul to provide the reports.

VIII. STATEMENT OF POINTS AND AUTHORITIES IN SUPPORT OF LEGAL ISSUES RAISED IN THE PETITION

For purposes of this protective filing, the Statement of Points and Authorities is subsumed in Sections V, VI and VII of this Petition. St. Paul reserves the right to file a Supplemental Statement of Points and Authorities, including references to the complete administrative record and other legal authorities and factual documents and testimony, as well as to supplement its evidentiary submission.

IX. STATEMENT REGARDING SERVICE OF THE PETITION ON THE REGIONAL BOARD AND NAMED DISCHARGERS

A copy of this Petition is being sent to the Regional Board, to the attention of Sam Unger, Executive Officer, by email and U.S. Mail. By copy of this Petition, St. Paul is also notifying the Regional Board of its Petition and the concurrently filed Petition for Stay of Action. A copy of this Petition is also being sent by U.S. Mail to counsel for Tamkin, and to Occidental Research Corporation.

X. STATEMENT REGARDING ISSUES PRESENTED TO THE REGIONAL BOARD/REQUEST FOR HEARING

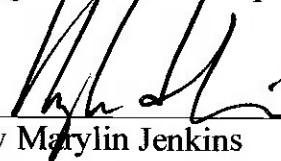
The Regional Board provided no notice that it was issuing the Order, did not provide St. Paul with a draft of the Order, and provided no comment period for a draft version of the Order or opportunity to discuss it with the Regional Board. St. Paul requests a hearing in connection with this Petition.

For all the foregoing reasons, St. Paul respectfully requests that the State Board review the Order and grant the relief as set forth above.

Dated: May 11, 2001

Respectfully submitted,

Edgcomb Law Group



By Marilyn Jenkins
Attorneys for Petitioner St. Paul
Stamp Works, Inc.

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STATE WATER RESOURCES CONTROL BOARD
 STATE OF CALIFORNIA

In the Matter of)	
)	
	)	PETITION NO.
Inmark-Victor Rubber Stamp)	
Co., Inc.	)	ST. PAUL STAMP WORKS,
	)	INC.'s PETITION FOR STAY
Petitioner,	)	OF ACTION
)	
For Review of Order to Provide)	
Phase I ESA, Site Assessment Work Plan,)	
and Commencement Of Ground Water)	
Monitoring, etc., Pursuant to California)	
Water Code Section 13267, Former Victor)	
Graphics Facility, 1330 Arrow Highway,)	
LaVerne, California (WIP File No.)	
101.1001 and Site ID 2040030))	
_____)	

Pursuant to Section 13321 of the California Water Code and Section 2053 of Title 23 of the California Code of Regulations ("CCR"), St. Paul Stamp Works, Inc. ("St. Paul") hereby petitions the State Water Resources Control Board ("State Board") to stay the California Regional Water Quality Control Board for the Los Angeles

Region's ("Regional Board") implementation of the "Order to Provide Phase I ESA, Site Assessment Work Plan, and Commencement of Ground Water Monitoring", issued on April 11, 2001 ("the Order"), with respect to St. Paul only.

Petitioner has concurrently filed a Petition for Review of the Order with this Petition for Stay of Action.

I. STANDARD OF REVIEW

Water Code section 13321 authorizes the State Board to stay the effect of Regional Board decisions. Title 23, CCR § 2053 requires that a stay shall be granted if a petitioner alleges facts and produces proof of:

- (1) Substantial harm to petitioner or to the public interest if a stay is not granted,
 - (2) A lack of substantial harm to other interested persons and to the public if a stay is granted, and
 - 3) Substantial questions of fact or law regarding the disputed action.
- (Title 23, CCR § 2053(a).)

The State Board's granting of a stay is equivalent to a preliminary injunction. The California Supreme Court has stated that the standard for a preliminary injunction is as follows:

In deciding whether to issue a preliminary injunction, a court must weigh two "interrelated" factors: (1) the likelihood that the moving party will ultimately prevail on the merits and (2) the relative interim harm to the parties from issuance or non-issuance of the injunctionThe trial court's determination must be guided by a "mix" of the potential merit and interim-harm factors; the greater the plaintiffs showing on one, the less must be shown on the other to support an injunction. (Butt v. California (1992) 4 Cal.4th 668, 678 (citations omitted)).

St. Paul, as detailed below, has satisfied the requirements of both tests. Therefore, the State Board should grant a stay of the Order as to St. Paul.

II. ARGUMENT

The Regional Board adopted the Order without holding a public hearing or otherwise providing Petitioner an opportunity to present evidence that shows why the Order lacks factual and legal basis and is otherwise flawed.

The Regional Board's adoption of the Order was an erroneous action that poses substantial harm to Petitioner and the public interest. First, 1) St. Paul acquired Victor Rubber Stamp Co. ("Victor"), the former lessee of the property located at 1330 Arrow Highway, LaVerne, California ("the Site) through an asset purchase only, and has not succeeded to Victor's liabilities -- William H. Taylor, who owned Victor prior to 2002 and sold it to St. Paul, retained all of Victor's liabilities, including environmental liabilities; 2) even if St. Paul is somehow held responsible for Victor's environmental liabilities, if any, Victor was merely a lessee on the property and St. Paul therefore has no liability for contamination created either before or after Victor's occupancy of the Site; 3) St. Paul has neither the ability to perform any assessments or monitoring on, or to develop any work plans for, the Site, to which it has no title, control, or access; and 4) St. Paul has no information with which it can prepare a summary a history of the occupancy of the Site, or a summary of the regulatory and operational status of the clarifier/septic system. St. Paul has neither the responsibility nor the ability to comply with the Order.

Thus, St. Paul has a high likelihood of success on the merits of its Petition for Review.

A. Substantial and Irreparable Harm to Petitioner and the Public Interest Will Result if the Order is Implemented.

The public interest and Petitioner will be substantially harmed by implementation of the Order. Because St. Paul cannot be forced to investigate or remediate discharges to which it has no nexus at the Site, the Order's failure to name the appropriate PRPs for

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those discharges may result in needless litigation and delay, and allow the responsible parties to avoid their fair share of response costs at the Site. Moreover, a failure to stay pending State Board review would burden Petitioner by forcing it to begin implementing an inadequate and illegal Order that may be vacated upon judicial review. The Order calls, *inter alia*, for the commencement of ground water monitoring, and requires the first report of that monitoring on July 15, 2011.

Furthermore, a stay is proper because there is a lack of substantial harm to other interested persons and the public interest if it is granted. First, while a stay would prevent enforcement of the Order against St. Paul, the Regional Board could focus on enforcing the Order as to the Tamkin Family Trust (“Tamkin), the owner of the Site, and the to the party having both title and access to the Site, and the legal responsibility for allaying the conditions of the Site which are of concern to the Regional Board. The Regional Board could thereby achieve the response action it seeks over the Site much sooner than it can by incorrectly and illegally forcing St. Paul to perform all such work, when St. Paul is not legally responsible for the Site. In addition, the Regional Board could identify and issue order to other responsible parties, who cannot claim unjustified substantial harm because they are the correct parties to be performing this work, not St. Paul.

B. A Stay of the Order Will Not Result in Substantial Harm to Other Interested Persons or the Public.

There will be no delay to the Regional Board as a result of the requested stay, as the tasks required under the Order may be performed by Tamkin, the other party to the Order. In addition, the Regional Board may well have been generally aware of the site conditions it now seeks to address for 18 years or more already, without issuing any orders (to St. Paul's knowledge); 3) any such harm is substantially outweighed by the harm to be suffered by St. Paul in the absence of a stay as a result of the Order improperly requiring St. Paul to furnish studies for which St. Paul is not responsible.

The record on file with the State Board in relation to the concurrently filed Petition for Review contains the relevant supporting documents to this Petition for Stay of Action, which St. Paul reserves the right to - and will - supplement, if requested to do so.

C. The Regional Board's Action Raises Substantial Questions of Law on Which Petitioners are Likely to Prevail.

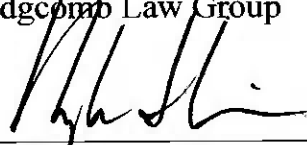
The Petition for Review of the Order has been filed contemporaneously with this Petition and delineates St. Paul's arguments regarding the legal questions on which St. Paul is likely to prevail. The Order clearly violates requirements set forth in the Porter-Cologne Water Quality Act and is wholly unsupported by existing law and the factual record. The State Board should therefore stay the Order as to St. Paul, and prevent the implementation of a decision that is illegal and sets a dangerous precedent. The Petition for Review is hereby incorporated by reference.

III. CONCLUSION

St. Paul and the public interest will be substantially and irreparably harmed by the implementation of the Order, while other Site PRPs and the public interest will not suffer from a stay and, in fact, may benefit by a clarification of the improper regulatory requirements in the Order, which may otherwise result in their involvement in litigation and delay issuance of orders to other, more appropriate PRPs. In addition, attempted implementation of the Order as to St. Paul may well delay the implementation of the Order by Tamkin. Thus, the balance of harms at issue in the Petition heavily favors the granting of a stay. In addition, the Order has raised substantial questions of fact and law, which, upon review in accordance with the historical record and provisions of the California Water Code are highly likely to be resolved in favor of St. Paul. Therefore, the State Board should issue a stay of the Order.

Dated: May 11, 2001

Respectfully submitted,
Edgcomb Law Group



By Marilyn Jenkins
Attorneys for Petitioner St. Paul
Stamp Works, Inc.

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STATE WATER RESOURCES CONTROL BOARD
 STATE OF CALIFORNIA

In the Matter of)	
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)	PETITION NO.
Inmark-Victor Rubber Stamp)	
Co., Inc.)	DECLARATION OF
)	MARYLIN JENKINS. IN
Petitioner,	)	SUPPORT OF ST. PAUL
	)	STAMP WORKS, INC.'s
	)	PETITION FOR REVIEW AND
	)	RESCISSION OF ACTION
For Review of Order to Provide)	
Phase I ESA, Site Assessment Work Plan,)	
and Commencement Of Ground Water)	
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Water Code Section 13267, Former Victor)	
Graphics Facility, 1330 Arrow Highway,)	
LaVerne, California (WIP File No.)	
101.1001 and Site ID 2040030))	
_____)	

I, Marilyn Jenkins, hereby declare and state as follows:

1. I am an attorney duly admitted to practice in the State of California, and am counsel of records for St. Paul Stamp Works, Inc. ("St. Paul") in the above-captioned matter.

2. On or about April 13, 2011, St. Paul received an Order from the California Regional Water Quality Control Board, Los Angeles Region (“the Regional Board”), dated April 11, 2011, and referencing WIP File No. 101.001 (“the Order”). A true copy of the Order received by St. Paul is attached hereto as Exhibit 1.
3. On or about May 6, 2011, I spoke with David Elliott, of the Pillsbury firm in Los Angeles, counsel for the Tamkin Family Trust (“Tamkin”). He advised me that William H. Taylor, the former owner of Victor Rubber Stamp Co., Inc. (“Victor”), had entered into a Settlement Agreement in June of 2002. He emailed me a copy of that Settlement Agreement, and a true copy of the document he emailed is attached hereto as Exhibit 2. Mr. Elliott also offered access to St. Paul to the site at 1330 Arrow Highway, LaVerne, California, for testing purposes.
4. On or about April 20, 2011, the Regional Board issued an Order to Glenn Springs Holdings, Inc. to produce information concerning the operations of Occidental Research Corporation at 1324 Arrow Highway, LaVerne, California, referencing WIP File 101.0077 and Site ID No. 2040030 (“the Occidental Order”). A true copy of the Occidental Order is attached hereto as Exhibit 3.
5. On or about May 5, 2011, I checked the website of the California Secretary of State, and found that Victor Rubber Stamp Co., Inc. is a dissolved corporation. A true copy of the screenshot from the Secretary of State is attached hereto as Exhibit 4.

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

Dated: May 9, 2011

A handwritten signature in black ink, appearing to read 'M. Jenkins', written over a horizontal line.

Marilyn Jenkins



California Regional Water Quality Control Board

Los Angeles Region



Linda S. Adams
Acting Secretary for
Environmental Protection

320 W. 4th Street, Suite 200, Los Angeles, California 90013
Phone (213) 576-6600 FAX (213) 576-6640 - Internet Address: <http://www.waterboards.ca.gov/losangeles>

Edmund G. Brown Jr.
Governor

April 11, 2011

Mr. Curtis Tamkin
Trustee, Tamkin Family Trust
9460 Wilshire Boulevard
Beverly Hills, CA 90212

CERTIFIED MAIL
RETURN RECEIPT REQUESTED
7010 0290 0002 1864 0958

Ms. Stacey Phipps
Inmark-Victor Rubber Stamp Co., Inc.
9253 Archibald Avenue
Rancho Cucamonga, CA 91730

CERTIFIED MAIL
RETURN RECEIPT REQUESTED
7010 0290 0002 1864 0972

SUBJECT: REQUIREMENT FOR TECHNICAL REPORTS PURSUANT TO CALIFORNIA WATER CODE SECTION 13267 ORDER

SITE/CASE FILE: FORMER VICTOR GRAPHICS FACILITY, 1330 ARROW HIGHWAY, LA VERNE, CALIFORNIA (WIP FILE NO. 101.1001)

Dear Mr. Tamkin and Ms. Phipps:

The California Regional Water Quality Control Board, Los Angeles Region (Regional Board) is the public agency with primary responsibility for the protection of ground and surface water quality for all beneficial uses within major portions of Los Angeles County and Ventura County, including the above-referenced site.

The site is known to be contaminated with volatile organic compounds (VOCs), particularly perchloroethylene (PCE) and trichloroethylene (TCE), due to historical and/or ongoing industrial operations. However, site assessments and groundwater monitoring that were being conducted under the Regional Board's oversight have been discontinued since the end of 2002. The soil and groundwater assessment at the site is not yet completed.

Enclosed is a California Water Code section 13267 Order requiring you to continue site assessment and groundwater monitoring. You are required to comply with the Order to ensure that progress is made in the site assessment and full delineation of the extent of the soil and groundwater contamination.

If you have any questions regarding this letter, please contact Mr. Bizuayehu Ayele at (213) 576-6623 or via email at baye@waterboards.ca.gov or Mr. Jeffrey Hu at (213) 576-6736 or via email at ghu@waterboards.ca.gov.

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Mr. Curtis Tamkin
Ms. Stacey Phipps
Former Victor Graphics Facility

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April 11, 2011

Sincerely,


for Samuel Unger, P.E.
Executive Officer

Enclosure: *Requirement to Provide Technical Reports*

cc: Mr. Maurice Wassmann, Glenn Springs Holdings, Inc.
Mr. Peter Nyquist, Alston & Bird LLP
Mr. Vincent Yarina, Langan Engineering and Environmental Services
Mr. Stewart Abrams, Langan Engineering and Environmental Services
Mr. Ulf Lindmark, CTL Environmental Services
Mr. Philip Hawkey, University of La Verne
Mr. Donald Nanney, Gilchrist & Rutter
Mr. Jeff Rupp, Scotland Investment Company
Ms. Carol Serlin, ENVIRON International Corporation

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California Regional Water Quality Control Board

Los Angeles Region



Linda S. Adams
Acting Secretary for
Environmental Protection

320 W. 4th Street, Suite 200, Los Angeles, California 90013
Phone (213) 576-6600 FAX (213) 576-6640 - Internet Address: <http://www.waterboards.ca.gov/losangeles>

Edmund G. Brown Jr.
Governor

**REQUIREMENT TO PROVIDE TECHNICAL REPORTS
(CALIFORNIA WATER CODE SECTION 13267¹ ORDER)
DIRECTED TO TAMKIN FAMILY TRUST
AND INMARK-VICTOR RUBBER STAMP COMPANY, INC.**

**FORMER VICTOR GRAPHICS FACILITY
1330 ARROW HIGHWAY, LA VERNE, CALIFORNIA
(WIP FILE NO. 101.1001)**

You are legally obligated to respond to this Order. Please read this carefully.

A review of the case file for the former Victor Graphics facility (Site) indicates that a site investigation was conducted at the Site in 2001 under the Regional Board's oversight. However, further site assessments have not been conducted despite the fact that the onsite soil and groundwater were found to be contaminated with volatile organic compounds (VOCs), particularly perchloroethylene (PCE) and trichloroethylene (TCE).

SITE BACKGROUND

The Site is owned by Tamkin Family Trust. The Site includes one parcel encompassing approximately 1.49 acres. It has two single story buildings with separate street addresses. One of the buildings is 20,160 square feet and has two units with street addresses 1330 Arrow Highway and 1324 Arrow Highway. According to the information in our files, this building is currently occupied by N.J. Croce Company, which packages and distributes cartoon-related toys and objects, and by Santana Cycles, which manufactures and assembles bicycles.

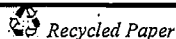
The other building is 7,000 square feet and has one unit with the street address of 1320 Arrow Highway. The building is occupied by Lothringer Engineering, which manufactures race cars.

The Tamkin family bought the property in approximately 1973 and built the existing buildings. A successor trust (Tamkin Family Trust) owns the property and Mr. Curtis Tamkin is the trustee of the Tamkin Family Trust.

The three units of the two buildings have been occupied by various tenants operating different facilities on the Site. The occupancy history of the two buildings is summarized in the following tables:

¹ California Water Code section 13267 states, in part: (b)(1) In conducting an investigation. . . , the regional board may require that any person who has discharged, discharges, or is suspected of having discharged or, discharging, or who proposes to discharge waste within its region . . . shall furnish, under penalty of perjury, technical or monitoring program reports which the regional board requires. The burden, including costs, of these reports shall bear a reasonable relationship to the need for the report and the benefits to be obtained from the reports. In requiring those reports, the regional board shall provide the person with a written explanation with regard to the need for the reports, and shall identify the evidence that supports requiring that person to provide the reports.

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Building Unit at 1324 Arrow Highway

Approximate Period	Operator of Facility	Activity
1975 - 1980	Occidental Research Corporation	Metal and glass recovery
1992 - present	Santana Cycles	Manufacturing and assembly of bicycles

Building Unit at 1330 Arrow Highway

Approximate Period	Operator of Facility	Activity
1973 - 1993	Victor Rubber Stamp Company, Inc. (Victor Graphics)	Manufacturing rubber stamp and other printed graphic materials
1994 - present	N.J. Croce Company	Warehousing, packaging and distribution of cartoon-related toys and objects

Building Unit at 1320 Arrow Highway

Approximate Period	Operator of Facility	Activity
1992 - 1997	M & M Engineering	Unknown
1997 - 1999	Tedko Metals	Metal furniture manufacturing
1999 - present	Lothringer Engineering	Manufacturing race cars

Victor Rubber Stamp Company, Inc. leased the unit at 1330 Arrow Highway and operated the Victor Graphics rubber stamp manufacturing facility from approximately 1973 to 1993. On July 10, 2002, St. Paul Stamp Works, Inc. acquired Victor Rubber Stamp Company, Inc. According to the information available on the company's website, Victor Rubber Stamp Company, Inc. merged with its subsidiary, Inmark.

Sewer permits from the City of La Verne indicate that a clarifier/septic tank system with four seepage pits was installed at the Site in 1973 for waste disposal and later expanded with the addition of three additional seepage pits. The seepage pits were 5 feet in diameter and extended vertically in depths from 30 feet to 32 feet below ground surface (bgs).

SITE ASSESSMENT

A site assessment was conducted in 2001 by Gaston and Associates (Gaston) under the Regional Board's oversight. The assessment included a soil gas survey, soil borings for soil sampling and groundwater monitoring well installation for groundwater sampling. The focus of the site assessment was the former Victor Graphics facility (i.e., the 1330 Arrow Highway unit).

Gaston completed a soil gas survey inside the unit at 1330 Arrow Highway and outside the unit in the clarifier/septic tank area. Soil vapor samples were collected from soil vapor probes installed at various locations to depths ranging from 5 feet bgs to 20 feet bgs. PCE was detected in most of the vapor samples at



Mr. Curtis Tamkin
Ms. Stacey Phipps
Former Victor Graphics Facility

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concentrations ranging from 2.7 micrograms per liter ($\mu\text{g/L}$) to 499 $\mu\text{g/L}$. Other VOCs, such as TCE, cis-1,2-dichloroethene (cis-1,2-DCE) and trans-1,2-dichloroethene (trans-1,2-DCE), were also reported in the soil vapor samples.

Soil samples were collected by Gatson from the four soil borings drilled for installation of groundwater monitoring wells (MW-1 through MW-4). Analysis of the soil samples detected PCE at concentrations ranging from 7 micrograms per kilogram ($\mu\text{g/Kg}$) to 690 $\mu\text{g/Kg}$. No other VOCs were detected in the soil samples.

MW-1 through MW-4 were all installed onsite, upgradient, downgradient and crossgradient of the the unit at 1330 Arrow Highway, the presumed source area. Groundwater sampling from all the groundwater monitoring wells and analysis of the samples detected PCE in two of the groundwater monitoring wells (MW-2 and MW-3) at 110 $\mu\text{g/L}$ and 42 $\mu\text{g/L}$, respectively.

In subsequent quarterly groundwater monitoring conducted in 2002, PCE was reported in MW-2 and MW-3 at concentrations ranging from 17 $\mu\text{g/L}$ and 330 $\mu\text{g/L}$.

In 2010, Langan Engineering (Langan) conducted a limited site assessment at the Site, as part of a much wider site investigation on the former Occidental Research Corporation (ORC) facility, south of the Site. Detections by Electron Capture Detector (ECD) were noted at the four cone penetrometer/membrane interface probe (CPT/MIP) testing locations (VG-401 through VG-404). However, the detections were located near or below the water table at the three locations. At VG-404, MIP responses were obtained above and below the water table.

Confirmation soil samples were collected at approximately 5 feet bgs and 17 feet bgs to verify and evaluate the CPT/MIP responses at the corresponding depths. The soil samples had PCE at 69 $\mu\text{g/Kg}$ at 5 feet bgs and 35 $\mu\text{g/Kg}$ at 17 feet bgs.

MW-5 and MW-6 were installed downgradient to MW-2. Groundwater samples collected from MW-5 and MW-6 had PCE at concentrations of 65 $\mu\text{g/L}$ and 9,100 $\mu\text{g/L}$, respectively. The highest concentration of PCE was reported in groundwater samples collected from MW-6.

FINDINGS

Based on our review of the case file, we find:

1. No Phase I environmental site assessment (ESA) report has been submitted to the Regional Board for the property. Hence, the property history as well as historical operations at the Site are not fully known.
2. Victor Rubber Stamp Company, Inc. moved its operations from the Site to a facility in Ontario, California. St. Paul Stamp Works, Inc., a Minnesota-based company, acquired Victor Rubber Stamp Company, Inc. on July 10, 2002 and merged it with its subsidiary, Inmark.

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Mr. Curtis Tamkin
Ms. Stacey Phipps
Former Victor Graphics Facility

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3. VOCs, particularly PCE and TCE, were detected in the soil and groundwater inside and downgradient to the Site (unit 1330 Arrow Highway). However, the lateral and vertical extent of the soil and groundwater contamination is not fully defined.
4. Quarterly groundwater monitoring has been discontinued at the Site since approximately the fourth quarter of 2002.
5. The regulatory and operational status of the clarifier/septic system adjacent to the Site is not known.

REQUIREMENTS

Based on the findings enumerated above and pursuant to section 13267 of the California Water Code (CWC), both Tamkin Family Trust, because of its ownership of the property, and Inmark-Victor Rubber Stamp Company, Inc., successor to Victor Rubber Stamp Company, Inc. which operated the former Victor Graphics facility, because of its past operation of a rubber stamp manufacturing facility at the Site, are hereby required to implement the following:

1. You shall submit a phase I ESA for the property for Regional Board staff's review. If such a report is not available, you shall compile the history of the property and all historical and current industrial operations that have been conducted on the property by the former or current tenants.
2. You shall submit a site assessment work plan for additional site assessment and delineation of the extent of the VOCs contamination in the soil and groundwater. The work plan shall address the following:
 - a. Step-out soil gas probes and soil borings are necessary to define the lateral extent of the VOCs contamination in the soil gas and soil matrix. Deeper soil borings shall also be proposed for vertical delineation of the extent of the contamination in the soil.
 - b. Further soil assessment (i.e., soil matrix and soil vapor sampling) at the seepage pits and in the clarifier/septic system area.
 - c. Step-out groundwater monitoring wells to define the lateral extent of the PCE plume in the groundwater.
 - d. An upgradient groundwater monitoring well for assessing and monitoring an offsite groundwater plume which might have migrated from offsite locations.
3. You shall immediately start quarterly groundwater monitoring and submit groundwater monitoring reports according to the following schedule:

Monitoring Period

October - December
January -March
April-June
July-September

Report Due Date

January 15th
April 15th
July 15th
October 15th

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- a. A site-wide groundwater contour map showing the groundwater flow direction and gradient needs to be included in the groundwater monitoring reports; and
- b. Groundwater samples shall be analyzed for full suite VOCs.

Your next groundwater monitoring report is due to this Regional Board by **July 15, 2011**.

4. You shall submit a summary of the regulatory and operational status of the clarifier/septic system, including copies of regulatory closure letters, if any.

As presented in State Water Resources Control Board Resolution 92-49, professionals should be qualified, licensed where applicable, and competent and proficient in the fields pertinent to the required activities. Moreover, the final report submitted to this Regional Board must be reviewed, signed and stamped by a California registered geologist, or a California registered civil engineer with at least five years hydrogeologic experience. Furthermore, the California Business and Professions Code sections 6735, 7835, and 7835.1 require that engineering and geologic evaluations and judgments be performed by or under the direction of registered professionals. Therefore, all future work must be performed by or under the direction of a registered geologist or registered civil engineer. A statement is required in the final report that the registered professional in responsible charge actually supervised or personally conducted all the work associated with the work plan and final report.

Pursuant to section 13267(b) of the CWC, you are hereby directed to submit the following:

- a. The required technical reports (enumerated in item numbers 1, 2, and 4 above) by **June 30, 2011**.
- b. Your next groundwater monitoring report by **July 15, 2011**.

Furthermore, pursuant to section 13268 (b)(1) of the CWC, failure to submit the required technical reports may result in the imposition of civil liability penalties by the Regional Board of up to \$1,000 per day for each day the reports are not received after the specified due dates, and without further warning.

We believe that the burdens, including costs, of these reports bear a reasonable relationship to the need for the reports and the benefits to be obtained from the reports. If you disagree and have information about the burden, including costs, of complying with these requirements, provide such information in writing to Mr. Bizuayehu Ayele within ten days of the date of this letter so that we may reconsider the requirements.

The above technical reports are required to be submitted under the CWC section 13267 Order. Please note that the Regional Board requires you to include a perjury statement in all work plans and reports submitted under the 13267 Orders. The perjury statement shall be signed by a senior authorized representative at your company (and not by a consultant). The statement shall be in the following format:

"I [NAME], do hereby declare, under penalty of perjury under the laws of the State of California, that I am [JOB TITLE] for [NAME OF RESPONSIBLE PARTY/DISCHARGER], that I am authorized to attest to the veracity of the information contained in the report(s) described herein, and that the information contained in [NAME AND DATE OF REPORT] is true and correct, and that this declaration was executed at [PLACE], [STATE], on [DATE]."

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Mr. Curtis Tamkin
Ms. Stacey Phipps
Former Victor Graphics Facility

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April 11, 2011

Any person aggrieved by this action of the Regional Water Board may petition the State Water Board to review the action in accordance with Water Code section 13320 and California Code of Regulations, title 23, sections 2050 and following. The State Water Board must receive the petition by 5:00 p.m., 30 days after the date of this Order, except that if the thirtieth day following the date of this Order falls on a Saturday, Sunday, or state holiday, the petition must be received by the State Water Board by 5:00 p.m. on the next business day. Copies of the law and regulations applicable to filing petitions may be found on the Internet at:

http://www.waterboards.ca.gov/public_notices/petitions/water_quality

or will be provided upon request.

SO ORDERED.


for Samuel Unger, P.E.
Executive Officer

April 11, 2011

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**CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD
LOS ANGELES REGION**
CHEMICAL STORAGE AND USE QUESTIONNAIRE

Please submit by _____.

I. COMPANY NAME: _____

II. FACILITY ADDRESS: _____

III. FACILITY INFORMATION

A. STANDARD INDUSTRIAL CLASSIFICATION CODE(SIC): _____

B. GENERATOR NUMBER(EPA/STATE): _____

C. BRIEF DESCRIPTION OF OPERATIONS: _____

D. SEWER SYSTEM: INDUSTRIAL _____ MUNICIPAL _____
 SEPTIC TANK _____ CESS POOL _____

WAS A DIFFERENT SEWER SYSTEM USED IN THE PAST? YES NO

IF YES SPECIFY TYPE _____ DATE CONVERTED _____

E. FACILITY OWNER _____

F. HISTORY: DATE OPERATIONS BEGAN: _____

PRIOR OWNERS: _____

IV. CHEMICAL STORAGE AND USE AT THE SITE. Complete sections A-G(page 2) for all chemicals in current use or that have been used in the past, use additional sheets if necessary.

A. CHEMICAL NAME: _____ B. COMMON/TRADE NAME: _____

C. METHOD OF STORAGE: UNDERGROUND TANK___ ABOVE GROUND TANK___
 BARRELS___ OTHER(specify)_____

D. QUANTITY STORED: _____

E. WASTE DISPOSAL METHOD: SEWERED___ HAULED___ ONSITE DISPOSAL___

F. IS THE WASTE TREATED PRIOR TO DISPOSAL: YES___ NO___
 If yes, method of treatment: _____

G. IS THE WASTE STORED PRIOR TO DISPOSAL: YES___ NO___

A. CHEMICAL NAME: _____ B. COMMON/TRADE NAME: _____

C. METHOD OF STORAGE: UNDERGROUND TANK___ ABOVE GROUND TANK___
 BARRELS___ OTHER(specify)_____

D. QUANTITY STORED: _____

E. WASTE DISPOSAL METHOD: SEWERED___ HAULED___ ONSITE DISPOSAL___

F. IS THE WASTE TREATED PRIOR TO DISPOSAL: YES___ NO___
 If yes, method of treatment: _____

G. IS THE WASTE STORED PRIOR TO DISPOSAL: YES___ NO___

A. CHEMICAL NAME: _____ B. COMMON/TRADE NAME: _____

C. METHOD OF STORAGE: UNDERGROUND TANK___ ABOVE GROUND TANK___
 BARRELS___ OTHER(specify)_____

D. QUANTITY STORED: _____

E. WASTE DISPOSAL METHOD: SEWERED___ HAULED___ ONSITE DISPOSAL___

F. IS THE WASTE TREATED PRIOR TO DISPOSAL: YES___ NO___
 If yes, method of treatment: _____

G. IS THE WASTE STORED PRIOR TO DISPOSAL: YES___ NO___

V. THIS QUESTIONNAIRE SHALL BE SIGNED BELOW AS FOLLOWS:

- A. In the case of corporations, by a principal executive officer at the level of vice-president or his duly authorized representative if such representative is responsible for the overall operation of the facility, or
- B. In the case of a partnership, by a general partner, or
- C. In the case of a sole proprietorship, by the proprietor, or
- D. In the case of a municipal, State, or other public facility, by either a principal executive officer, ranking elected official, or other duly authorized employee.

This questionnaire has been completed under penalty of perjury and, to the best of my knowledge, is true and correct.

Signature: _____

Date: _____

Printed Name: _____

Title: _____

Phone: _____

Contact Name: _____

Title: _____

Phone: _____

Project Manager: Curt M. Charmley
RWQCB/WIP
320 West 4th Street, Ste. #200
Los Angeles, CA 90013

MUTUAL RELEASE AND SETTLEMENT AGREEMENT

This Mutual Release and Settlement Agreement (the "Release Agreement") is made and entered into by and between Tamkin Family Trust ("TAMKIN") and Victor Rubber Stamp Co., Inc. ("VRS") (collectively, the "Parties").

I. RECITALS

A. WHEREAS, TAMKIN had demanded reimbursement for certain costs and damages it incurred as a result of environmental contamination at a parcel of real property located in La Verne, California, on East Arrow Highway between Wheeler Avenue and Carrion Road (the "Property").

B. WHEREAS, TAMKIN is owner of the Property and leased a warehouse facility/store-front and real property located on the Property at 1330 East Arrow Highway in La Verne, California (the "Premises") to VRS from approximately 1971 to 1993.

C. WHEREAS, VRS operated a rubber stamp manufacturing/graphics business at the Premises.

D. WHEREAS, VRS, in connection with its business, used, handled and stored various chemicals, including perchloroethylene ("PCE") at the Premises.

E. WHEREAS, in or about 1997 and continuing thereafter, the California Regional Water Quality Control Board, Los Angeles Region ("Regional Board") conducted and directed various environmental site investigations of the Property.

F. WHEREAS concentrations of PCE, among other chemicals, were detected in the soil at the Property in 1997.

G. WHEREAS, subsequent remedial investigations performed at the Property revealed and characterized the extent and concentration of PCE, among other chemicals in the soil and groundwater at and beneath the Property.

H. WHEREAS, these and other chemicals found at and beneath the Property are "hazardous substances" as defined in the Comprehensive Environmental Response, Compensation and Liability Act ("CERCLA"), 42 U.S.C. § 9601 *et seq.*, and the California Hazardous Substance Account Act (the "HSAA"), Cal. Health and Safety Code § 25316.

I. WHEREAS, on or about March 18, 2002, TAMKIN sought to institute litigation against VRS in the form of a civil complaint substantially similar to the draft complaint attached hereto as Exhibit A, for cost recovery, contribution and declaratory relief under CERCLA and related state laws, alleging that VRS' possession, distribution, sale, use, handling, storage and/or disposal of hazardous substances caused the

contamination at the Property. Thereafter, the Parties commenced settlement negotiations in lieu of the potential litigation contemplated in Exhibit A.

J. WHEREAS, the Parties have entered into this Release Agreement in a good faith effort to avoid such litigation.

NOW THEREFORE, in consideration of the foregoing and mutual promises and representations set forth below, and of other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

II. RELEASE OF VRS BY TAMKIN

In consideration for the release by VRS in Paragraph III of this Release Agreement and for money paid to TAMKIN in accordance with Paragraph IV of this Release Agreement, TAMKIN, for itself and its agents, affiliates, predecessors, successors and assigns, hereby releases and forever discharges VRS, its employees, agents, affiliates, successors and assignees from all claims in tort or contract and any claim for response costs, indemnification or contribution arising under CERCLA, the HSAA, or any similar federal statute, state or local statute, rule or ordinance relating to liability of property owners or operators or arrangers for the disposal of hazardous substances for environmental matters whether known or unknown that relate to the environmental investigation and remediation of the Property, including all costs and damages incurred by TAMKIN for past and any future investigations and for any future soil and groundwater remediation of the Property as more fully alleged in the draft complaint attached hereto as Exhibit A.

III. RELEASE OF TAMKIN BY VRS

In consideration for the releases by TAMKIN, in Paragraph II of this Release Agreement, VRS for itself, and its agents, affiliates, predecessors, successors and assigns, hereby releases and forever discharges TAMKIN, its employees, agents, affiliates, successors and assigns, from all claims in tort or contract and any claim for response costs, indemnification or contribution arising under CERCLA, the HSAA, or any similar federal statute, state or local statute, rule or ordinance relating to liability of property owners or operators or arrangers for the disposal of hazardous substances for environmental matters whether known or unknown that relate to the environmental investigation and remediation of the Property.

IV. MONETARY PAYMENTS

VRS shall deliver to counsel for TAMKIN, a certified check made payable to TAMKIN FAMILY TRUST in the amount of Seventy-Five Thousand Dollars (\$75,000.00), to be received no later than 5:00 P.M. (PST) on July 5, 2002.

///

V. OTHER ACKNOWLEDGMENTS

A. The Parties have read and fully understand the statutory language of section 1542 of the Civil Code of the State of California, which reads as follows:

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY HIM MUST HAVE MATERIALLY AFFECTED HIS SETTLEMENT WITH THE DEBTOR.

The Parties expressly and specifically waive and relinquish any and all protections, privileges, rights and benefits under section 1542 as to all matters in this Release Agreement, including, but not limited to, the specific releases contained in Paragraphs II and III above, whether such causes of action, claims, damages, and/or costs are known or unknown, suspected or unsuspected, foreseen or unforeseen, discovered or discoverable and whether they are latent or arise later.

B. This Release Agreement, including the recitals herein, does not constitute and is not to be interpreted as an admission by either of the Parties of liability or of any matter of fact or law, or as a declaration against interest, and this Release Agreement shall not be introduced as evidence in any proceeding.

C. The Parties shall cooperate fully and execute any and all supplementary documents and take all additional actions that may be necessary or appropriate to give full force and effect to the terms of this Release Agreement.

VI. REPRESENTATIONS AND COVENANTS

A. The Parties each separately represent that:

1. they have been represented by counsel of their choice throughout the negotiation of this Release Agreement, that they discussed the terms and conditions of this Release Agreement with counsel and that they understand the terms and conditions of this Release Agreement;

2. as of the date hereof, all representations and covenants made in the Release Agreement are true and accurate;

3. no promise or inducement has been offered for this Release Agreement other than as expressly set forth herein;

4. there are no other agreements or representations, either oral or written, express or implied, that are not embodied in this Release Agreement, and this Release Agreement represents a complete integration of all the prior and contemporaneous agreements and understandings of the Parties; and

5. the Parties have the authority to execute this Release Agreement.

VII. GOVERNING LAW

This Release Agreement is executed under the laws of California and shall be governed by the laws of California.

VIII. AMENDMENTS TO AGREEMENT

This Release Agreement may not be amended or modified except in a writing executed by all of the Parties.

IX. OTHER PROVISIONS

A. This Release Agreement shall be binding upon and inure to the benefit of the Parties hereto and their respective predecessors, successors and assigns.

B. This Release Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which taken together shall be deemed to be one and the same instrument.

C. For purposes of interpretation, this Agreement shall not be deemed to have been authored by any of the Parties individually, but rather shall be deemed to have been authored by all of the Parties.

X. NOTICE

All notices or other communications which any of the Parties desires or is required to give shall be given in writing and shall be deemed to have been given if hand-delivered, sent by telecopier or mailed by depositing in the United States mail, prepaid to the address noted below or such other address as either of the Parties may designate in writing from time to time.

To Tamkin Family Trust:

Nicholas W. van Aelstyn, Esq.
Heller Ehrman White & McAuliffe LLP
333 Bush Street
San Francisco, CA 94104

///

To Victor Rubber Stamp Co., Inc.:

Tiffany D. Cardoza, Esq.
Law Offices of Tiffany D. Cardoza
9035 Haven Avenue
Suite 201
Rancho Cucamonga, CA 91730-5426

IN WITNESS WHEREOF, the Parties hereto have executed this Release Agreement.

TAMKIN FAMILY TRUST

By: 

Curtis S. Tamkin, Sr.

Title: Trustee

Date: June 19, 2002

VICTOR RUBBER STAMP CO., INC.

By: 

William H. Taylor

Title: President

Date: June 14, 2002



California Regional Water Quality Control Board

Los Angeles Region



320 W. 4th Street, Suite 200, Los Angeles, California 90013

Phone (213) 576-6600 FAX (213) 576-6640 - Internet Address: <http://www.waterboards.ca.gov/losangeles>

Linda S. Adams
Acting Secretary for
Environmental Protection

Edmund G. Brown Jr.
Governor

April 20, 2011

Mr. Maurice Wassmann
Director, Tacoma Operations
Glenn Springs Holdings, Inc.
605 Alexander Avenue
Tacoma, WA 98421

SUBJECT: REQUIREMENT FOR A TECHNICAL REPORT PURSUANT TO CALIFORNIA WATER CODE SECTION 13267 ORDER

SITE/CASE FILE: FORMER OCCIDENTAL RESEARCH CORPORATION FACILITY, 1324 ARROW HIGHWAY, LA VERNE, CALIFORNIA (WIP FILE NO. 101.0077 AND SITE ID NO. 2040030)

Dear Mr. Wassmann:

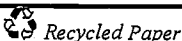
The California Regional Water Quality Control Board, Los Angeles Region (Regional Board) is a public agency with primary responsibility to protect groundwater and surface water quality within the Los Angeles Region that covers Los Angeles and Ventura Counties, including the above-referenced site.

Site investigations conducted under the Regional Board's oversight at the adjacent site (the former Victor Graphics facility) indicate that the soil and groundwater are contaminated with elevated levels of volatile organic compounds (VOCs) particularly perchloroethylene (PCE). As a result, we are investigating whether potential source(s) of environmental contamination have been or are located at the subject site.

Our records show that the former Occidental Research Corporation (ORC) occupied the building unit at 1324 Arrow Highway on the site from 1975 to 1980 and operated a pilot plant for the recovery of metal and glass.

Enclosed is a California Water Code section 13267 Order requiring you to provide a technical report compiling the history of your research operations at building unit at 1324 Arrow Highway, chemical use and storage and waste handling practices at the facility and other relevant information. You are required to comply with the Order to ensure that progress is made in identifying all historical operations responsible for the soil and groundwater contamination beneath the site.

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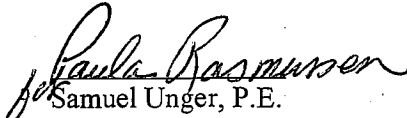
Mr. Maurice Wassmann
Former Occidental Research Corporation Facility

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April 20, 2011

If you have any questions regarding this letter, please contact Mr. Bizuayehu Ayele at (213) 576-6623 or via email at bayele@waterboards.ca.gov or Mr. Jeffrey Hu at (213) 576-6736 or via email at ghu@waterboards.ca.gov.

Sincerely,


Samuel Unger, P.E.
Executive Officer

Enclosure: *Requirement to Provide a Technical Report*

cc: Ms. Frances McChesney, Office of the Chief Counsel, State Water Resources Control Board
Mr. Peter Nyquist, Alston & Bird LLP
Mr. Stewart Abrams, Langan Engineering and Environmental Services
Mr. Philip Hawkey, University of La Verne
Mr. Donald Nanney, Gilchrist & Rutter
Mr. Jeff Rupp, Scotland Investment Company
Ms. Carol Serlin, ENVIRON International Corporation
Mr. Curtis Tamkin, Tamkin Family Trust
Ms. Stacey Phipps, Inmark-Victor Rubber Stamp Co., Inc.

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California Regional Water Quality Control Board

Los Angeles Region



320 W. 4th Street, Suite 200, Los Angeles, California 90013

Phone (213) 576-6600 FAX (213) 576-6640 - Internet Address: <http://www.waterboards.ca.gov/losangeles>

Linda S. Adams
Acting Secretary for
Environmental Protection

Edmund G. Brown Jr.
Governor

REQUIREMENT TO PROVIDE A TECHNICAL REPORT (CALIFORNIA WATER CODE SECTION 13267¹ ORDER) DIRECTED TO GLENN SPRINGS HOLDINGS, INC.

FORMER OCCIDENTAL RESEARCH CORPORATION FACILITY
1324 ARROW HIGHWAY, LA VERNE, CALIFORNIA
(WIP FILE NO. 101.0077 AND SITE ID NO. 2040030)

You are legally obligated to respond to this Order. Please read this carefully.

Our records show that the former Occidental Research Corporation (ORC) occupied the building unit at 1324 Arrow Highway in La Verne, California from 1975 to 1980 and operated a pilot plant for the recovery of metal and glass. This former ORC facility is located on a property owned by Tamkin Family Trust. The property has two single story buildings with three units having street addresses 1320 Arrow Highway, 1324 Arrow Highway and 1330 Arrow Highway. The three building units have been occupied by different industrial facilities since 1973.

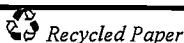
The former Victor Graphics facility occupied building unit at 1330 Arrow Highway from approximately 1973 to 1993 and operated a rubber stamp manufacturing facility. Site investigations conducted under the Regional Board's oversight at the former Victor Graphics facility indicate that the soil and groundwater are contaminated with elevated levels of volatile organic compounds (VOCs) particularly perchloroethylene (PCE). As a result, we are investigating all potential source(s) of environmental contamination that have been or are located on the property.

ORC also operated its own research facility, located south of this site, from approximately 1966 to 1986. After the termination of ORC's operations at the facility in 1979, site assessments conducted under the Regional Board's oversight found that the soil and groundwater are impacted with VOCs, particularly PCE.

In your technical report, *Audit Report on Sewer Systems and Chemical Use at UPS La Verne Site*, dated September 18, 1990, that was submitted by Ike Yen Associates, it was reported that ORC purchased up to 8 gallons of PCE and 290 gallons of trichloroethylene (TCE) from July 1972 to October 1977. It is not clear from the report whether the reported chemicals were used for the research and development operations at just ORC's facility or whether the chemicals were also used at the building unit at 1324 Arrow Highway on the property located north of the facility. Moreover, the report does not provide details on your research

¹ California Water Code section 13267 states, in part: (b)(1) In conducting an investigation. . . , the regional board may require that any person who has discharged, discharges, or is suspected of having discharged or, discharging, or who proposes to discharge waste within its region . . . shall furnish, under penalty of perjury, technical or monitoring program reports which the regional board requires. The burden, including costs, of these reports shall bear a reasonable relationship to the need for the report and the benefits to be obtained from the reports. In requiring those reports, the regional board shall provide the person with a written explanation with regard to the need for the reports, and shall identify the evidence that supports requiring that person to provide the reports.

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activities as well as waste disposal practices at this offsite facility at 1324 Arrow Highway (1324 AH facility).

Details on your 1324 AH facility are scant in our case file and additional information is necessary for our investigation at the property. You are hereby directed to provide a technical report, which provides clarifications pertaining to the 1324 AH facility, particularly on the following:

- a. Details on the type of research and development activities conducted at the 1324 AH facility ;
- b. A complete inventory of chemicals used and stored at the 1324 AH facility during ORC's occupancy of the building unit;
- c. The type and volume of waste generated at the 1324 AH facility;
- d. The waste handling practices at or near the vicinity of the 1324 AH facility;
- e. The type and details on any waste disposal system installed and/or used at or near the vicinity of the 1324 AH facility;
- f. Plan maps showing layout of the 1324 AH facility, process areas, chemical storage areas, waste disposal systems, and other relevant features; and
- g. Other relevant information.

Please, complete and include in the technical report the attached Mandatory Chemical Storage and Use Questionnaire (CUQ) to provide a complete inventory of chemicals used and stored at the 1324 AH facility from 1975 to 1980. Return the completed form properly signed, even if no chemicals were stored or used at the subject site.

Pursuant to section 13267(b) of the California Water Code (CWC), you are hereby directed to submit the technical report to this Regional Board by **May 31, 2011**. Furthermore, pursuant to section 13268 (b)(1) of the CWC, failure to submit the required technical report may result in the imposition of civil liability penalties by the Regional Board of up to \$1,000 per day for each day the report is not received after **May 31, 2011**, due date and without further warning.

Please note that the Regional Board requires you to include a perjury statement in all work plans and reports submitted under the 13267 Orders. The perjury statement shall be signed by a senior authorized representative at your company (and not by a consultant). The statement shall be in the following format:

"I [NAME], do hereby declare, under penalty of perjury under the laws of the State of California, that I am [JOB TITLE] for [NAME OF RESPONSIBLE PARTY/DISCHARGER], that I am authorized to attest to the veracity of the information contained in the report(s) described herein, and that the information contained in [NAME AND DATE OF REPORT] is true and correct, and that this declaration was executed at [PLACE], [STATE], on [DATE]."

Any person aggrieved by this action of the Regional Water Board may petition the State Water Board to review the action in accordance with Water Code section 13320 and California Code of Regulations, title 23, sections 2050 and following. The State Water Board must receive the petition by 5:00 p.m., 30 days after the date of this Order, except that if the thirtieth day following the date of this Order falls on a Saturday, Sunday, or state holiday, the petition must be received by the State Water Board by 5:00 p.m. on

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Mr. Maurice Wassmann
Former Occidental Research Facility

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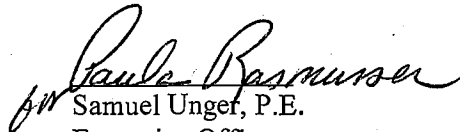
April 20, 2011

the next business day. Copies of the law and regulations applicable to filing petitions may be found on the Internet at:

http://www.waterboards.ca.gov/public_notices/petitions/water_quality

We believe that the burdens, including costs, of this report bear a reasonable relationship to the need for the report and the benefits to be obtained from the report. If you disagree and have information about the burden, including costs, of complying with these requirements, provide such information in writing to Mr. Bizuayehu Ayele within ten days of the date of this letter so that we may reconsider the requirements.

SO ORDERED.


Samuel Unger, P.E.
Executive Officer

April 20, 2011

Enclosure: Chemical Use and Storage Questionnaire

California Environmental Protection Agency



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(misleading business solicitations)

Business Entity Detail

Data is updated weekly and is current as of Friday, May 06, 2011. It is not a complete or certified record of the entity.

Entity Name:	VICTOR RUBBER STAMP CO., INC.
Entity Number:	C0443906
Date Filed:	01/03/1963
Status:	DISSOLVED
Jurisdiction:	CALIFORNIA
Entity Address:	2101 MAPLE PRIVADO
Entity City, State, Zip:	ONTARIO CA 91761
Agent for Service of Process:	WILLIAM TAYLOR
Agent Address:	2101 MAPLE PRIVADO
Agent City, State, Zip:	ONTARIO CA 91761

* Indicates the information is not contained in the California Secretary of State's database.

- If the status of the corporation is "Surrender," the agent for service of process is automatically revoked. Please refer to California Corporations Code [section 2114](#) for information relating to service upon corporations that have surrendered.
- For information on checking or reserving a name, refer to [Name Availability](#).
- For information on ordering certificates, copies of documents and/or status reports or to request a more extensive search, refer to [Information Requests](#).
- For help with searching an entity name, refer to [Search Tips](#).
- For descriptions of the various fields and status types, refer to [Field Descriptions and Status Definitions](#).

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MARYLIN JENKINS (SBN 89832)
115 Sansome Street, Suite 700
San Francisco, California 94104
Telephone: (415) 692-8144
Facsimile: (415) 399-1885
mjenkins@edgcomb-law.com
Attorneys for Petitioner St. Paul Stamp Works, Inc.

STATE WATER RESOURCES CONTROL BOARD
STATE OF CALIFORNIA

In the Matter of)	
)	
	)	PETITION NO.
Inmark-Victor Rubber Stamp)	
Co., Inc.	)	DECLARATION OF EDMUND
	)	M. MELLGREN, III, IN
Petitioner,	)	SUPPORT OF ST. PAUL
	)	STAMP WORKS, INC.'s
	)	PETITION FOR REVIEW AND
For Review of Order to Provide	)	RESCISSION OF ACTION
Phase I ESA, Site Assessment Work Plan,)	
and Commencement Of Ground Water)	
Monitoring, etc., Pursuant to California)	
Water Code Section 13267, Former Victor)	
Graphics Facility, 1330 Arrow Highway,)	
LaVerne, California (WIP File No.)	
101.1001 and Site ID 2040030))	
_____)	

I, Edmund M. Mellgren, III, hereby declare and state as follows:

1. I am a resident of the State of Minnesota and am Treasurer of St. Paul Stamp Works, Inc. (“St. Paul”), the Petitioner in this matter.

2. I was involved with the purchase of Victor Rubber Stamp Co., Inc. ("Victor"), by St. Paul in 2002, and with the merger of Victor's business into St. Paul's Inmark division, headquartered in Ontario, California. A true copy of the Asset Purchase Agreement evidencing that purchase is attached hereto as Exhibit A.
3. St. Paul has no documents concerning Victor's operations at 1330 Arrow Highway, LaVerne, California ("the Site"), nor any records concerning the Site.
4. St. Paul has no title, leasehold, or right of access to the Site.

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

Dated: May 9th, 2011


Edmund M. Mellgren, III

**AGREEMENT FOR
PURCHASE AND SALE OF ASSETS**

THIS AGREEMENT is made and entered into as of the 21st day of May, 2002, by and between Victor Rubber Stamp Company, Inc. with its principal offices at 2101 Maple Privado, Ontario CA 91761 ("Seller") and St. Paul Stamp Works, Inc., a Minnesota corporation with its principal offices at 87 Empire Drive, St. Paul Minnesota 55103 ("Purchaser").

RECITALS:

- A. Seller is engaged in the business of Marketing Device Manufacturing at its location in Ontario California (the "Business"); and
- B. Seller desires to sell to Purchaser, and Purchaser desires to purchase from Seller, on the terms and subject to the conditions set forth in this Agreement, substantially all of the assets that are currently being used by Seller in the conduct of the Business.

NOW, THEREFORE, in consideration of the premises, the respective mutual covenants and representations of the Seller and Purchaser set forth herein, and other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, Seller and Purchaser agree as follows:

I. Purchase and Sale of Assets

- 1.1 Included Assets. Seller hereby agrees to sell assign and transfer to Purchaser, and Purchaser agrees to Purchase and acquire from Seller, on the terms and subject to the conditions set forth in this Agreement, all the Seller's right, title and interest in and to the following assets used or useable by Seller in the conduct of Business (hereinafter collectively referred to as the "Assets"):
 - (a) Equipment. All of the equipment, machinery, furniture, fixtures, furnishings, owned by Seller or used by Seller in the operation of the Business, including, without limitation, those items listed on Schedule 1.1(a) to this Agreement;
 - (b) Real Estate Leases. All currently existing real property leases for the properties that are being used by Seller in the operation of the Business, which are listed on Schedule 1.1(b) to this Agreement;
 - (c) Personal Property Leases. All currently existing personal property leases for items of personal property that are being used by Seller in the operation of the Business, which are listed on Schedule 1.1(c) to this Agreement;
 - (d) Executory Contracts. All Seller's interest in all executory licenses, contracts, or agreements whether written or oral relating to the Business and either listed on Schedule 1.1(d) to this Agreement or entered into by Seller in the ordinary course of business prior to the Closing Date;
 - (e) Accounts Receivable. All accounts receivable, the value of which shall be \$28,895.00;

- (f) Intangible Property Rights. All patents, patent applications, copyrights, copyright applications, trade names, trademarks or service marks, registered or unregistered and applications therefor, logos, processes, computer software or firmware programs, software manuals, inventions, trade secrets and other intellectual property rights owned by Seller or used in the conduct of the Business, including, without limitation, the trade names Victor Rubber Stamp Company, Inc.;
- (g) Books and Records. All books, records, and other documents and information relating to the Assets and the Business, including without limitation; all customer lists, files, records, prospect information, sales literature, inventory records, purchase orders/invoices, customer information, correspondence, employee payroll and personnel records, product data, material safety data sheets, price data, quotes/bids, catalogs and brochures of every kind and nature;
- (h) Telephone Listings. Seller's current telephone listings and the right to use the telephone numbers currently being used at the offices and facilities of the business;
- (i) Permits. All permits, licenses and other approvals listed on Schedule 1.1(f);
- (j) Prepaid Expenses and Deposits. All prepaid expenses and deposits required for the operation of the Business or relating to its Assets;
- (k) Goodwill. Goodwill, all related tangibles and intangibles related to the conduct of the Business and all rights to continue to use the Assets in the conduct of a going Business; and
- (l) Inventory. All inventories of raw materials, work-in-process, and finished goods, spare parts and the like listed on Schedule 1.1(l). The value of the inventory shall be \$5,431.00.
- 1.2 Excluded Assets. Seller is not selling to the Purchaser any of the assets of the Business listed below and such assets are hereby specifically excluded from the Assets:
- (a) All cash and bank accounts;
- (b) Seller's right to be a corporation, its Certificate of Incorporation, corporate seal, minute books, stock records and any other corporate records relating to the corporate organization and capitalization of Seller;
- (c) Any rights to recovery by Seller arising out of litigation relating to the Assets or the Business that is pending prior to the Closing Date;
- (d) All losses, carryovers and rights to refunds in respect to any and all taxes of the Seller of every nature and description, including interest payable with respect thereto; and
- (e) Any rights to reserve returns from health plans or third party payers for services provided prior to the Closing Date.
- (f) Other Receivables listed as \$156,600.00 on the December 31, 2001 Seller's Balance Sheet.

II. Consideration

- 2.1 Amount. The total purchase price for the Assets shall be One Hundred Eighty Five Thousand Dollars \$185,000.00 (the "Purchase Price").
- 2.2 Payment of Purchase Price. The Purchase Price shall be payable by Purchaser to Seller by check or wire transfer on the Closing Date.
- 2.3 Purchase Price Adjustment. The Purchaser shall have the right to have its independent accountants examine the books and records of the Seller to determine the Assets of the Business. To the extent the Buyer determines that as of Closing the inventory category of Assets as listed in Seller's balance sheet as at December 31, 2001 of the Seller are less than \$5,431.00 by more than 5%, the Purchaser or Seller shall have the option to terminate this Agreement or reduce the Purchase Price by the difference (after deducting the 5%). In the event the inventory category of Assets is greater than \$5,431.00 by more than 5%, the Purchaser or Seller shall have the option to terminate this agreement or increase the Purchase Price by the difference (after including the 5%). All such adjustments either by increasing or reducing the Purchase Price shall be made as of the Closing.
- 2.4 Allocation of Purchase Price. The total Purchase Price shall be allocated among the Assets in the manner described on Exhibit 2.4 to this agreement. Each of Purchaser and Seller shall file, in accordance with the Internal Revenue Code of 1986, as amended, an asset allocation statement of Form 8594 with its federal income tax return for the tax year in which the Closing Date occurs and shall contemporaneously provide the other party with a copy of the form 8594 being filed. In addition, the Purchaser will pay the non-compete payments specified in section 6.6.

III. Assumption and Payment of Liabilities

- 3.1 Executory Obligations to be assumed by Purchaser; Payment of Liabilities. In addition to the Purchase Price for the Assets in section 2.1, Purchaser agrees to assume and to pay and/or perform, in accordance with their respective terms and from and after the Closing Date, each of the following executory obligations or commitments of Seller:
- (a) Seller's executory obligations under the licenses, contracts and agreements referred to in section 1.1(c) of this agreement provided such agreements do not involve barter as the form of consideration; and Seller agrees that a condition to the payment of the Purchase Price is the payment in full of the following obligations:
- (b) Payment of loans listed in Schedule 3.1(b).
- 3.2 No other Liabilities to be Assumed. Other than set forth in section 3.1(a), Purchaser shall not assume, and nothing contained in this Agreement shall be construed as an assumption by Purchaser of, any liabilities, obligations or undertakings of Seller of any future nature whatsoever, whether fixed or contingent, known or unknown. Seller shall be responsible for all of the liabilities, obligations and undertakings of the Business not specifically assumed by Purchaser.

IV. RePresentations and Warranties of Seller

As a material inducement to Purchaser to enter into this Agreement and with the understanding that Purchaser will be relying thereon in consummation the transactions contemplated hereunder, Seller represents and warrants to Purchaser, except as otherwise disclosed to Purchaser on the Schedules to the Agreement, as follows:

- 4.1 Organization and Standing. Seller is a corporation organized, validly existing and in good standing under the laws of the State of California and has all requisite corporate power and authority to own the Assets, to carry on the Business, to sell and transfer the Assets to Purchaser pursuant to this Agreement and to enter into and perform its commitments under each of the agreements to be executed by Seller pursuant to the Agreement. In connection with the operation of the Business, Seller is qualified and in good standing in each jurisdiction in which its failure to so qualify could have a material adverse effect on the Assets or the financial condition of the Business.
- 4.2 Authorization. The execution, delivery and performance of the Agreement by Seller, and all other agreements or instruments to be executed by Seller pursuant to this Agreement, have been authorized by proper action and are within its corporate powers. The Agreement constitutes and such other agreements or instruments will constitute, the legal, valid and binding obligations of Seller, which are, or will be, enforceable against Seller in accordance with their respective terms, except as such enforcement may be limited by applicable bankruptcy, insolvency or similar laws now or hereafter in effect, relating to the enforcement of creditor's' rights generally.
- 4.3 No Liens or Encumbrances. Seller has, and on the Closing Date will transfer and convey to Purchaser, good and marketable title to the Assets, and on the Closing Date the Assets shall be free and clear of all mortgages, liens, claims, charges, encumbrances, leases, security interests, pledges, and title retention agreements of any kind or nature.
- 4.4 Financial Statements. The Seller has furnished to the Purchaser the following statements relating to the Business:
- Balance Sheet for Seller as at December 31, 2001, and statements of income and expenditures for the fiscal period then ended. All financial information which has been provided by Seller to Purchaser, (a) was prepared from the books and records of Seller in accordance with generally accepted accounting principles, and (b) is complete and fairly presents, in all material respects, the Assets, the Assumed Liabilities and the Business.
- 4.5 No Defaults. Each of the leases, contracts and agreements included among the Assets is in full force and effect on the date hereof. Seller is not in default or breach under any of such leases, contracts and/or agreements and no other party to such instruments is in material default or breach thereunder. True and correct copies of all such documents have been delivered or made available to Purchaser or will be made available upon request and will be signed by an officer of Seller for identification upon request by Purchaser.
- 4.6 No Breaches, etc. Seller is not in violation of, and the execution, delivery and performance of this Agreement or the other agreements contemplated by this

Agreement and the consummation of the transactions contemplated hereby do not and will not result in any breach or acceleration of, any of the terms or conditions of its articles of incorporation or bylaws, or of any mortgage, bond, indenture, contract, agreement, license or other instrument or obligation to which Seller is a party or by which it or the Assets are bound. The execution, delivery and performance of this agreement or the other agreements contemplated by this Agreement will not result in the violation of any statute, regulation, judgment, writ, injunction or decree of any court, threatened or entered in a proceeding or action in which Seller is, was or may be bound or to which the Assets are subject.

- 4.7 Law suits, Proceedings, etc. Seller is not engaged in any legal action or other proceedings before any court or administrative agency which would or might prohibit the transactions contemplated hereby or which would or might adversely affect the Assets or the Business. No order, writ, injunction or decree has been issued by, or requested of, any court or governmental agency which does or may result in any adverse change in the Assets or in the financial condition of the Business. Seller is not liable for damages to any employee or former employee of the Business as a result of violation of any foreign, state or federal laws directly or indirectly relating to such employee or former employee.
- 4.8 Employees. Since December 31, 2001, there has been no material adverse change in the relationship of employees of the Business with Seller nor any strike or material labor disturbance by any such employees affecting Seller.
- 4.9 Condition of Assets. All of the tangible Assets are currently in good repair and are useable and fit for their intended purpose. There are no defects in the Assets or other conditions relating thereto which, in the aggregate, adversely affect the operation or value of the Assets. The Assets constitute all of the operating assets and properties that have been used by Seller in the operation of the Business during the past twelve (12) months.
- 4.10 Compliance with Law. Seller is not currently being charged with, nor is it operating the Business in violation of, any applicable foreign, federal, state or municipal laws, regulations or ordinances including, without limitation, the federal Occupational Safety and Health Act 1970, 42 U.S.C. - section 1320a-7b and the statutes recodified or enacted by the federal Medicare and Medicaid Patient and Program Protection Act of 1987, or the regulations promulgated thereunder, or any other applicable foreign, federal, state or municipal statute, law, regulation or ordinance relating to occupational health and safety, nor is Seller relying on any exemption from or deferral of any such applicable statute, law, regulation or ordinance that would not be available to Purchaser after it acquires the Business from Seller.
- 4.11 Intangible Property Rights. Seller owns or exclusively holds all rights to use, free and clear of all liens, claims and restrictions, all patents, patent rights, trade secrets, technology, know-how, trademarks, service marks, trade names, and copyrights used in the conduct of the Business. In operating the Business, Seller does not infringe upon the right or claimed right of any person under or with respect to any of the above. In connection with the operation of the Business, Seller is not obligated under license or contract or under any liability to make any material payments by way of royalties, fees or otherwise to any owner of, licensor of, or other claimant to any patent, trade secret, technology, or know-how, third-party trademarks, service marks, copyrights or other intellectual property in connection with the conduct of the Business. No employee has any rights in or to any of the Seller's confidential information.

- 4.12 Changes in Customers or Suppliers. Seller has not received notice that any major customer or supplier of the Business intends to terminate, limit or reduce its business relations with Seller.
- 4.13 Disclosure. There has been and will be no material change in the information set forth in the schedules or exhibits to this Agreement between the date of such schedule or exhibit and the date of the Agreement or the Closing Date. Seller has not knowingly withheld from Purchaser any material facts relating to the Assets or the Business, operations, financial condition or prospects of the Business.
- 4.14 No Brokers or Finders. No person, firm or corporation has or will have, as a result of any act or omission of Seller, any right, interest or valid claim against Purchaser for any commission, fee or other compensation as a finder or broker in connection with the transactions contemplated by this Agreement.
- 4.15 Real Estate. The only real property used in the operation of the Business is that real property located at 2101 Maple Privado currently leased by the Seller, and described on Exhibit 1.2(d) (the "Owned Real Estate"). As a condition to this Agreement, affiliates of the Purchaser and Seller, respectively, will negotiate and conclude the sale and purchase of the Real Estate.
- 4.16 Taxes. Seller has filed all income, excise, corporate franchise, property, payroll and other tax returns or reports required to be filed by it, as of the date hereof, by any foreign country, the United States of America and any state or other political subdivision thereof and has paid all taxes and assessments relating to the time periods covered by such returns or reports. The amounts set up as provisions for taxes in the Seller's most recent financial statements are sufficient for the payment of all unpaid federal, foreign, state or local taxes of Seller accrued for or applicable to all periods ended on or prior to the date of this Agreement, or which may subsequently be determined to be owing by Seller with respect to all periods ending on or prior to the Closing Date. There are no present disputes as to taxes of any nature payable by Seller.
- 4.17 Accounts Receivable. All accounts receivable have been incurred in the ordinary course of business and are valid, binding and enforceable obligations due to the Seller, without any claim or offset against the Seller by the customer with respect thereto.
- 4.18 Environmental Matters. Except as set forth on Schedule 4.18(a) of this Agreement, to Seller's knowledge:
- (a) The licenses and permits listed on Schedule 4.18(a) of the Agreement are the only governmental licenses, approvals, permits and authorizations currently required for the ownership, use or occupancy of the Owned Real Estate or for the operation of the Business as now being conducted and of the Assets, the failure to obtain which would have a material adverse effect on the Business or the Assets or on Purchaser's operation of the Owned Real Estate. Except as otherwise disclosed on Schedule 4.18(a): (i) all such licenses and permits are valid and in full force and effect; and (ii) Seller has not received any notice that any appropriate authority has revoked, suspended or terminated, or intends to revoke, suspend or terminate, any of such licenses and permits.
- (b) Seller has not stored, treated, disposed, dumped, buried, spilled or otherwise released any material, including any chemical substance, "Hazardous Substance", "Pollutants", "Contaminants", petroleum, including crude oil or any fraction

thereof, natural gas, liquified natural gas, synthetic gas or any "Solid Waste" on, beneath or about the Owned Real Estate, except for inventories of such material or solid waste used or generated in the ordinary course of the Business. Further, any such inventories of materials or solid waste were and are stored in compliance with any and all applicable Environmental Requirements such that there has been and is no release of any such material or solid waste to the environment which could cause the incurrence of response or removal costs or other liabilities or obligations under CERCLA, any other Environmental Requirement or at common law.

- (c) Seller has not received in connection with the Business or the Assets any notice from any governmental authority or private or public entity advising that Seller is potentially responsible for response, removal or other costs with respect to a release or threatened release of Hazardous Substance, Pollutants, Contaminants or Solid Waste under CERCLA, any other Environmental Requirement or at common law.
- (d) Seller has not received notice of any violation of any Environmental Requirement relating to the Owned Real Estate or the operation of the Business, or any of the processes followed, results obtained or products made by or on behalf of the Business.
- (e) To the best of Seller's knowledge after due inquiry, there are no substances or conditions in or on the Owned Real Estate that may support a claim or cause of action under CERCLA or any other federal, state or local environmental statutes, regulations, ordinances or other Environmental Requirements, nor has there been any discharge of pollutants or effluents into any water source or system, the dredging or filling of any waters or the discharge into the air of any emissions, that would require a permit under the Federal Water Pollution Control Act, 33 U.S.C. § 1251 et seq., or any similar state law or local ordinance. No part of the Owned Real Estate is a "Wetland," as defined by law. Seller has disclosed to Purchaser all environmental reports and studies, including wetlands delineation reports, with respect to the Owned Real Estate which are in Seller's possession.

"Environmental Requirements" shall mean all applicable statutes, regulations, rules, ordinances, codes, licenses, permits, orders, approvals, plans, authorizations, concessions, franchises and similar items in effect as of the date hereof relating to the protection of human health or the environment of all governmental agencies, departments, commissions, boards, bureaus or instrumentalities of the United States, the states and political subdivisions thereof, and all applicable judicial and administrative and regulatory decrees, judgments and orders relating to the protection of human health or the environment, including but not limited to those pertaining to reporting, licensing, permitting, investigation and remediation of emissions, discharges, releases or threatened releases of any Hazardous Substance, Pollutant, Contaminant or Solid Waste. "Hazardous Substances," "Pollutants" and "Contaminants" shall be defined under the Comprehensive Environmental Response Compensation and Liability Act, ("CERCLA"), as amended up to the date of this Agreement.

"Solid Waste" shall be as defined under the Solid Waste Disposal Act, 42 U.S.C. § 6901, et seq., as amended up to the date of this Agreement.

- 4.19 *Representations and Warranties.* The representations and warranties contained in sections 4.1 through 4.18 hereof shall be true on and as of the Closing Date with the same force and effect as though such representations and warranties had

been made on and as of the Closing Date. Such representations and warranties have been made by Seller with the knowledge and expectation that Purchaser is relying thereon, and such representations and warranties shall survive the Closing and shall remain operative in full force and effect following the Closing Date regardless of any investigation at any time made by or on behalf of Purchaser and shall not be deemed merged in any document or instruction executed or delivered by Seller on the Closing Date.

V. RePresentations and Warranties of Purchaser.

As a material inducement to Seller to enter into this Agreement and to consummate the purchase and sale contemplated hereunder, Purchaser hereby represents and warrants to Seller as follows:

- 5.1 Organization and Standing. Purchaser is a corporation duly organized, validly existing and in good standing under the laws of the State of Minnesota, and has all requisite corporate power and authority to enter into this Agreement and to consummate the transactions contemplated by this Agreement.
- 5.2 Corporate Authorization. Subject to and conditioned upon approval of Purchaser's Board of Directors, the execution, delivery and performance of this Agreement by Purchaser and any other agreements or instruments to be executed by Purchaser pursuant to this Agreement have been duly authorized by proper corporate action of Purchaser and are within its corporate powers. This agreement constitutes, and such other agreements and instruments will constitute, the legal, valid and binding obligations of Purchaser which are, or will be, enforceable against Purchaser in accordance with their respective terms. The execution, delivery and performance of this Agreement by Seller, and all other agreements or instruments to be executed by Seller pursuant to this Agreement, have been authorized by proper corporate action and are within its powers. This Agreement constitutes and such other agreements or instruments will constitute, the legal, valid and binding obligations of Seller, which are, or will be, enforceable against Seller in accordance with their respective terms, except as such enforcement may be limited by applicable bankruptcy, insolvency or similar laws now or hereafter in effect, relating to the enforcement of creditors' rights generally.
- 5.3 No Brokers or Finders. No person, firm or corporation has or will have, as a result of any act or omission of Purchaser, any right, interest or valid claim against Seller for any commission, fee or other compensation as a finder or broker in connection with the transactions contemplated by this Agreement.

VI. Covenants of Seller

- 6.1 Conduct of Business. From the date hereof through the Closing Date, Seller will conduct the Business diligently in substantially the same manner as heretofore conducted, and will use its best efforts to preserve the business organization and management structure of the Business intact, to keep available to Purchaser all of the present management personnel and employees of the Business and to preserve for Purchaser Seller's relationships with distributors, suppliers, customers and others having business relations with Seller in connection with the operation of the Business.
- 6.2 Negative Covenants. From the date hereof through the Closing Date, Seller will not, in connection with the operation of the Business:

- (a) change or alter the physical contents or character of the inventories of the Business, so as to materially affect the nature of the Business or materially and adversely change the total dollar valuation of such inventories other than in the ordinary course of business in accordance with past practice;
 - (b) increase the salaries of other fringe benefits made available to the employees of the Business;
 - (c) enter into any contract or commitment with respect of the operation of the Business extending beyond the Closing Date, other than sales or purchases made in the ordinary course of its business in accordance with past good business practice;
 - (d) waive any rights of any substantial value or sell, assign or transfer any of the Assets of the Business other than in the ordinary course of business in accordance with past good business practice;
 - (e) incur any obligations or liabilities (absolute or contingent) other than current liabilities incurred and obligations under contracts entered into in the ordinary course of business in accordance with past good business practice;
 - (f) mortgage, pledge or voluntarily subject to lien, charge or other encumbrance any assets, tangible or intangible, other than the lien of current property taxes not due and payable;
 - (g) sell, assign or transfer any of the Assets or cancel any debts or claims other than in the ordinary course of business in accordance with past good business practice;
 - (h) institute any bonus, benefit, profit sharing, stock option, pension, retirement plan or similar arrangement for the benefit of the employees of the Business, or make any changes in any such plans or arrangements presently existing; or
 - (i) enter into any other transactions or series of transactions other than in the ordinary course of business in accordance with past good business practice.
- 6.3 Consents. Seller shall obtain, prior to the Closing Date, all consents or waivers to the transactions contemplated by this Agreement that may be required under any of the agreements or commitments of Seller being sold or assigned to, or assumed by Purchaser hereunder.
- 6.4 Updating of Schedules. Between the date of this Agreement and the Closing Date, Seller shall deliver to Purchaser updated schedules to reflect any material changes in the schedules delivered to Purchaser. On the Closing Date, Seller shall deliver to Purchaser a officer's certificate confirming the accuracy, as of the Closing Date, of each of the schedules delivered to Purchaser pursuant to this Agreement; provided however, that Purchaser shall not be obligated to proceed with the closing of the transactions contemplated by this Agreement if there are material changes in the schedules initially delivered to Purchaser.
- 6.5 Lease of Real Estate. Seller agrees that the purchase of the Owned Real Estate by an affiliate of the Purchaser is a condition to the consummation of this Agreement.
- 6.6 Non-Competition Agreement. The Seller agrees that for a period of five (5) years following the Closing Date; he will not directly or indirectly, alone or as a partner,

officer, director, shareholder, employee, lender, adviser or agent of any other firm or entity, engage in any commercial activity (including providing use of any personal or real property) in the United States in competition with any part of the Business that was being conducted by the Seller as of the Closing Date for which the Purchaser will pay \$15,000.00 in cash at closing. As a condition to this Agreement, William Taylor will execute a Consulting, Non-Solicitation and Non-Competition Agreement satisfactory to Purchaser containing substantially similar restrictions.

- 6.7 Non-Solicitation Agreement. The Seller, Bill Taylor agrees that for a period of five (5) years following the closing date, that he will not directly or indirectly, alone or as a partner, officer, director, shareholder, employee or agent of any other firm or entity, solicit or attempt to solicit for employment, any person who is an employee of the Seller as of the closing date or directly or indirectly solicit or attempt to solicit service, or attempt to service, or accept business from any customer (a) that was a customer of the Seller as of or within the twelve (12) months immediately preceding the closing date. Seller shall supply a list of its customers as of the closing date as Exhibit 6.7. As a condition to this Agreement, William Taylor will execute a Consulting, Non-Solicitation and Non-Competition Agreement satisfactory to Purchaser containing substantially similar restrictions.

VII. Employee Matters

Attached hereto as Schedule 7.1 is a list of all employees, their addresses, current pay, social security numbers and description of their position. Purchaser intends to offer employment to all employees of Seller, effective as of the Closing Date. Seller shall remain solely responsible for all salaries, wages, benefits and all other terms of employment for each employee prior to the date such person becomes an employee of Purchaser. Seller shall pay the amount of salaries, wages and benefits earned through the Closing Date by each employee of the Business, if any, on the Seller's next regularly scheduled pay date for that employee.

VIII. Closing

- 8.1 General Procedure. At the closing, each party shall deliver to the other party such documents, instruments, and materials as may be reasonably required in order to effectuate the intent and provisions of this Agreement. Furthermore, all such documents, instruments and materials shall be satisfactory in form and substance to counsel for the other party.
- 8.2 Time and Place. The closing shall take place at 10:00 a.m. on July 10th, 2002, at the offices of Seller, or at such time and place as shall be mutually acceptable to Purchaser and Seller. (the "Closing Date")
- 8.3 Conditions to Obligations of Purchaser. The obligation of Purchaser to complete the purchase of the Assets on the Closing Date is, at its option, subject to the satisfaction of each of the following conditions:
- (a) Accuracy of Representations and Warranties. The representations and warranties made by Seller in this Agreement shall be correct in all material respects on and as of the Closing Date with the same force and effect as though such representations and warranties had been made as of the Closing Date;

- (b) Compliance with Covenants. All covenants which Seller is required to perform or comply with on or before the Closing Date shall have been fully complied with or performed in all material respects;
 - (c) Board of Directors Approval. The transactions contemplated by this Agreement shall have been approved by the Board of Directors of Purchaser;
 - (d) Approval of Actions, Etc. All actions, proceedings, instruments, and documents required to carry out this Agreement by Seller, or incidental thereto, and all other related legal matters shall have been approved by counsel for Purchaser;
 - (e) Purchase of Owned Real Estate. The closing for the purchase of the Owned Real Estate by an affiliate of the Purchaser on terms acceptable to such affiliate shall occur concurrently with the closing of this Agreement. The proposed Purchase Agreement for the purchase of the Owned Real Estate is attached as Exhibit 8.3(e).
 - (f) No Action or Proceeding. No action, suit, proceeding or investigation before any court or governmental body or authority, which presents a substantial risk of restraining or prohibiting the transactions contemplated by this Agreement or of having a material adverse impact on the Assets or the Business, shall have been instituted or threatened against Seller or Purchaser on or before the Closing Date;
 - (g) Loss or Damage. No loss, casualty, or other occurrence shall have taken place, whether or not covered by insurance, which has or could have a material adverse impact on the Assets or the Business;
 - (h) Taylor Consulting Agreement. Execution of the consulting contract with Bill Taylor substantially in the form of attached Exhibit 8.3h ("Taylor Consulting Agreement");
 - (i) Satisfaction of Security Interests. Any and all security interests with respect to the Assets shall be satisfied; and
 - (j) Delivery of Closing Documents. Seller shall have delivered to Purchaser each of the items listed in section 8.5b and such items shall be satisfactory in form to Purchaser.
- 8.4 Conditions to Obligation of Seller. The obligation of Seller to complete the sale of the Assets on the Closing Date is, at its option, subject to the satisfaction of each of the following conditions:
- (a) Accuracy of Representation and Warranties. The representation and warranties made by Purchaser in this Agreement shall be correct in all material respects on and as of the Closing Date with the same force and effect as though representations and warranties had been made on the Closing Date;
 - (b) Compliance with Covenants. All Covenants with Purchaser is required to perform or comply with on or before the Closing Date shall have been fully complied with or performed in all material respects;
 - (c) No Action or Proceeding. No action, suit, proceeding or investigation before any court or governmental body or authority, which presents a substantial risk of restraining or prohibiting the transactions contemplated by this Agreement or of

having a material adverse impact on the Assets or the Business, shall have been instituted or threatened against Seller or Purchaser on or before the Closing Date;

- (d) Payment of Loans. Full satisfaction of those loans listed on Schedule 3.1(b).
- (e) Delivery of Closing Documents. Purchaser shall have delivered to Seller each of the items listed in section 8.5(a) and such items shall be satisfactory in form to Seller.

8.5 Specific Items to be Delivered at the Closing. Without limiting the scope of section 8.1, Seller and Purchaser shall deliver the following items to each other at the closing of the transactions contemplated by this Agreement.

(a) To be delivered by Purchaser

- (i) A check or wire transfer in the amount of \$185,000.00 according to section 2.2.
- (ii) Taylor Consulting Agreement substantially in the form of attached Exhibit 8.3(h).

(b) To be delivered by Seller.

- (i) Bills of sale and assignments transferring the Assets to Purchaser.
- (ii) Taylor Consulting Agreement substantially in the form of attached Exhibit 8.3(h).
- (iii) All consents or waivers contemplated by section 6.3.
- (iv) Certificate of Title, and all necessary documents for the transfer of Owned Real Estate to an affiliate of the Purchaser as provided by Section 8.3(e).

8.6 Additional Documentation. Seller shall from time to time, subsequent to the Closing Date, at Purchaser's request and without further consideration, execute and deliver to Purchaser such other instruments of conveyance, assignment or transfer and take such other action as Purchaser reasonably may require in order to more effectively convey, transfer to and vest in Purchaser, and put Purchaser in possession of, the Assets.

IX. Indemnification

9.1 General. The covenants, representations and warranties contained in this Agreement shall survive the Closing for one (1) year. Subject to the limitations set forth in Section 9.2, Seller agrees to indemnify Buyer with respect to, and hold Buyer harmless from, any loss, liability or expense (including, but not limited to, reasonable costs and legal fees) which Buyer may directly or indirectly incur or suffer by reason of, or which results, arises out of or is based upon (a) the inaccuracy of any representations or warranty made by Seller in this Agreement, (b) the failure of Seller to comply with any covenants or other commitments made by Seller in this Agreement, or (c) any liability relating to or arising out of the conduct of the Business on or prior to the Closing Date which is not specifically assumed by Purchaser pursuant to this Agreement.

Purchaser agrees to indemnify Seller with respect to, and hold Seller harmless from, any loss, liability or expense (including, but not limited to, reasonable costs and legal fees) which Seller may directly or indirectly incur or suffer by reason of, or which results, arises out of or is based upon the (aa) conduct of the Business by Purchaser subsequent to the Closing Date, (bb) the inaccuracy of any representation or warranty made by Purchaser in this Agreement, or (cc) the failure of Purchaser to comply with any covenants made by Purchaser in this Agreement.

9.2 Legal Proceedings. In the event Purchaser or Seller become involved in any legal, governmental or administrative proceeding which may result in indemnification claims hereunder, such party shall promptly notify the other party in writing and in full detail of the filing, and of the nature of such proceeding. The other party may, at its option and expense, defend any such proceeding if the proceeding could give rise to an indemnification obligation hereunder. If the other party elects to defend any proceeding, it shall have full control over the conduct of such proceeding, although the party being indemnified shall have the right to retain legal counsel at its own expense and shall have the right to approve any settlement of any dispute giving rise to such proceeding, provided that such approval may not be withheld unreasonably by the party being indemnified. The party being indemnified shall reasonably cooperate with the indemnifying party in such proceeding.

9.3 Indemnification Claims-Interest. Interest on any claim for indemnification pursuant to this article IX shall accrue at a rate equal to the reference rate as publicly announced from time to time by US Bank N.A., Minneapolis, Minnesota, from the date the claim arose until the claim is satisfied by payment.

X. Termination: Reversion

10.1 This agreement may be terminated by mutual agreement of Purchaser and Seller at any time. If the closing of the transactions contemplated by this Agreement has not taken place on or before July 15, 2002, and neither party is at fault for such failure to close, either party may terminate this Agreement by written notice, in which case neither party shall have any continuing rights or obligations under this Agreement.

XI. Miscellaneous

11.1 Binding Effect. This agreement shall be binding upon and inure to the benefit of and be enforceable against the parties hereto and their respective successors. This agreement shall not be assignable by either Seller or Purchaser; provided, however, that Purchaser may assign its interest in this Agreement to a corporation that is affiliated with Purchaser remains responsible for the performance by such affiliated corporation of all of Purchaser's obligations and commitments hereunder.

11.2 Governing Law. This agreement shall in all respects be governed by, and enforced and interpreted in accordance with, the laws of the State of California, except with respect to its rules relating to conflicts of laws.

11.3 Notices. All notices, consents, requests, demands, instructions or other communications provided for herein shall be in writing and shall be deemed validly given, made and served when (a) delivered personally, (b) sent by certified or registered mail, postage prepaid, (c) sent by reputable overnight delivery service,

or (d) sent by telephonic facsimile transmission, and, pending the designation of another address, addressed asset forth in the opening paragraph.

- 11.4 Entire Agreement and Counterparts. This agreement, the exhibits and schedules attached hereto evidence the entire agreement between Seller and Purchaser relating to the purchase and sale of the Assets and supersede in all respect any and all prior oral or written agreements or understandings. This agreement shall be amended or modified only by written instrument signed by both Seller and Purchaser. This agreement may be executed in counterparts, each of which shall be deemed an original and all of which, taken together, shall constitute one agreement.
- 11.5 Headings. Section and article headings used in this Agreement have no legal significance and are used solely for convenience of reference.
- 11.6 Bulk Sales Compliance. Subject to the provisions of section 9.1 (d), Seller shall not comply with the notice and other requirements of the bulk sales provision of the Uniform Commercial Code, as in effect in any state having jurisdiction over the transactions contemplated by this Agreement.
- 11.7 Expenses. Except to the extent otherwise provided in this Agreement, each party shall pay for its own legal, accounting and other similar expenses incurred in connection with the transactions contemplated by this Agreement, whether or not such transactions are consummated.
- 11.8 Taxes. Any sales, transfer, use or excise taxes payable in connection with these transactions shall be paid by the party responsible therefor under applicable local law.
- 11.9 Risk of Loss. The risk of loss shall remain with Seller until the Closing Date, and Seller until such time will continue in force any and all fire, casualty, theft or other insurance policies relating to the business and assets of Seller. In the event of any destruction, damage to or theft of the Assets or property related thereto prior to the Closing Date, Purchaser shall have the right to either (a) deduct from the purchase price the amount of such loss that is not covered by insurance proceeds payable to Purchaser, or (b) elect not to proceed with the transactions contemplated by this Agreement.
- 11.10 Severability. Each and every provision of this Agreement shall be deemed valid, legal and enforceable in all jurisdictions to the fullest extent possible. Any provision of this Agreement that is determined to be invalid, illegal or unenforceable in any jurisdiction shall, as to that jurisdiction, be adjusted and reformed rather than voided, if possible, in order to achieve the intent of the parties. Any provision of this Agreement that is determined to be invalid, illegal or unenforceable in any jurisdiction which cannot be adjusted and reformed shall for the purposes of that jurisdiction, be voided. Any adjustment, reformation or avoidance of any provision of this Agreement shall only be effective in the jurisdiction requiring such adjustment or avoidance, without affecting in any way the remaining provisions of this Agreement invalid, illegal or unenforceable in any other jurisdiction.
- 11.11 Access to Records. Within a period of one (1) year after the Closing Date, Seller shall, at the request of Purchaser, deliver to Purchaser the originals or copies of all records relating to the business operations of the Business that are not located on the business premises of the Business on the Closing Date and which are

specifically requested by Purchaser. During such one (1) year period, Seller shall not destroy or discard such records. For a period of two (2) years after the Closing Date, Seller shall have the right, at its expense, and during normal business hours upon at least fifteen (15) days prior written notification, to inspect and copy any of such financial records for the purposes of (a) preparing and/or defending tax returns for the period prior to the Closing Date, or (b) obtaining information relating to claims arising from the conduct of the business of the Business prior to the Closing Date. During such two (2)- year period Purchaser shall not destroy or discard such financial records without giving Seller ninety (90) days' prior written notice of its intentions and giving Seller the right, at its expense, to remove from Purchaser's premises any such financial records.

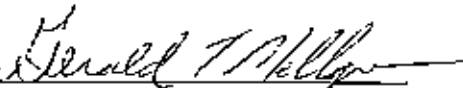
11.12 No Adequate Remedy. The parties declare that it is impossible to measure in money the damages which will accrue to the by reason of a failure by the Seller or the Partners to perform any of the obligations under this Agreement. Therefore, if the Purchaser shall institute any action or proceeding to enforce the provisions hereof, the Seller and the Partners hereby waive the claim of defense that the Purchaser has an adequate remedy at law, and the Seller and the Partners shall not urge in any such action or proceeding the claim or defense that the Purchaser has an adequate remedy at law.

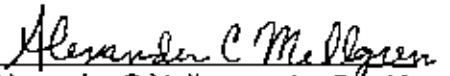
IN WITNESS WHEREOF, Seller and Purchaser have executed this Agreement by their respective duly authorized representatives of the date set forth in the first paragraph.

PURCHASER:

ST PAUL STAMP WORKS, INC

By 
Edmund M. Mellgren, III Treasurer

By 
Gerald T. Mellgren, President

By 
Alexander C. Mellgren, Vice President

SELLER:

VICTOR RUBBER STAMP CO., INC.

By 
William H. Taylor

Schedule 1.1(a)

Equipment



RUBBER STAMP CO., INC.

SERVING INDUSTRY SINCE 1921

OFFICE - SOUTH WEST

- 2 CUSTOM DESK
- 2 DESK CHAIRS
- 2 GUEST CHAIRS
- 1 CORNER SOFA

OFFICE - SOUTH EAST

- 1 DESK
- 1 CHAIR
- 1 CREDENZA
- 1 TYPEWRITER
- 1 CASH REGISTER
- 2 METAL FILE CABINETS
- 1 SMALL METAL CABINET
- 2 WOOD CABINETS
- 2 WOOD COUNTER TOPS & STORAGE

RECEPTION OFFICE/ENTRY

- 2 GUEST CHAIRS
- 1 END TABLE
- 1 TYPEWRITER
- 1 COMPUTER
- 2 OFFICE CHAIRS
- 1 SMALL REFRIGERATOR
- 1 COFFEE MAKER
- 1 MICROWAVE
- 2 METAL FILE CABINETS

COMP ROOM

- 1 COPIER
- 1 COMPUTER/PRINTER
- 1 PASTE-UP TABLE
- 1 WAXER
- 1 LIGHT TABLE
- 2 DESKS
- 2 CHAIRS
- 1 SMALL METAL TABLE

DARK ROOM

- 1 ROBERTSON 24X24 CAMERA
- 1 SINK FOR DEVELOPING FILM
- 1 WASH SINK FOR FILM
- 1 FILM DRYER
- 1 FILM CABINET

PRODUCTION

- 1 113 TON PLTEMASTER MOULDING PRESS
- 1 RUBBER MACHINERY MOULDING PRESS (NEEDS PUMP)
- 1 SMALL MOULDING PRESS (NEEDS PUMP & ELECTRICAL)
- 1 KENSOL HOT STAMPER
- 1 POWERMATIC BAND SAW
- 1 PEXTO FOOT SHEAR
- 1 CRAFTSMAN SANDER (BELT & DISC)

ENGRAVING

- 1 DAHLGREEN ENGRAVING W/24X24 TABLE (SCU/SUPERPRO SYSTEM)
- 1 METAL DESK
- 1 HERMES HAND SHEAR
- 1 HERMES CUTTER GRINDER
- 1 10 DRAWER METAL CABINET
- 3 BENCHES FOR PLASTICS STORAGE
- 1 HERMES BEVELOR
- 6 5 SHELVE METAL RACKS
- 1 4 SHELVE METAL RACKS
- 1 CRAFTSMAN 12 GAL AIR COMPRESSOR

PRODUCTION

- 1 4' X 12' BENCH
- 3 3' X 10' BENCH
- 2 3' X 8' BENCH
- 1 3' X 14' BENCH
- 1 8" DRILL PRESS
- 1 23" DRILL PRESS
- 1 DECKEL ENGRAVING MACHINE
- 3 3' X 16' SHIPPING BENCH
- 2 30" X 5" METAL BENCHES
- 2 24" X 8' WOOD BENCHES

UPSTAIRS OFFICE

- 2 DESK
- 1 CREDENZA
- 1 FILE CABINET
- 1 DESK CHAIR

LUNCHROOM

- 1 TABLE W/6 CHAIRS
- 1 DESK
- 1 REFRIGERATOR
- 1 WATER COOLER

P.O. BOX 3128 • 2101 MAPLE PRIVADO • ONTARIO, CA 91761

1(800) 378-2671 • (909) 930-5151

FAX-IT 1(800) 427-9822 or (909) 930-5143

Flex-Light Room

- 2 Orbital Wash-Out units with stands
(12" x 15") Anderson & Vreeland MFG.
- 1 Exposure unit with oven unit
Anderson & Vreeland MFG
- 1 Orbital Water Wash-Out unit 12" x 15"
Anderson & Vreeland MFG
- 1 Iconics Exposure unit
- 2 2" x 10" storage cabinets

Schedule 1.1(b)
Real Estate Leases

ADT SECURITY SERVICES
PO BOX 96175
LAS VEGAS, NV 89193

CORRESPONDENCE
EXCLUDING PAYMENTS
TO THIS ADDRESS

tyco / Fire & Security



For questions on your bill, please see the reverse, then if necessary call: (800) 238-2455

TIN: 58-1814102

YOUR PURCHASE ORDER NO.	ADT/CUSTOMER NO.	INVOICE DATE	INVOICE NO.
	010 927 S 11356	06/01/02	20140960

SERVICE AT: VICTOR RUBBER STAMP CO.
2101 MAPLE PRIVADO
CHINO, CA 91710

BILL TO:
281913 *****AUTO**S-DIGIT 91761
VICTOR RUBBER STAMP CO.
P O BOX 3128
ONTARIO, CA 91761-0913

MONTHLY BILLING			EXPLANATION	AMOUNT
REPORT PERIOD	SERVICE TYPE			
06/01/02	06/30/02	FA	RECURRING SERVICE	74.21
TERMS: PAYMENT DUE ON RECEIPT				74.21

RECEIVED

MAY 16 2002

VICTOR RUBBER STAMP

WE WOULD LIKE TO REMIND YOU THAT ADT HAS OFFICES SERVICING MOST AREAS OF THE DOMESTIC USA. IF YOU PLAN TO RELOCATE, CALL 1-800-ADT-INFO TO ARRANGE FOR COVERAGE AT YOUR NEW LOCATION.

PLEASE DETACH HERE AND RETURN BOTTOM PORTION WITH YOUR PAYMENT.

ADT/CUSTOMER NO.	INVOICE DATE	INVOICE NO.
010 927 S 11356	06/01/02	20140960

REMITTANCE ADVICE

FROM VICTOR RUBBER STAMP CO.
P O BOX 3128
ONTARIO, CA 91761

PLEASE PAY THIS AMOUNT

74.21

MAIL PAYMENT TO

ADT SECURITY SERVICES
P.O. BOX 371956
PITTSBURGH, PA, 15250-7956

PLEASE WRITE YOUR ADT CUSTOMER NO. ON YOUR CHECK.
PLEASE MAIL YOUR CHECK PAYABLE TO ADT SECURITY SERVICES, INC. WITH THIS REMITTANCE ADVICE TO ADDRESS SHOWN ON THE LEFT.



010927000113565201409600601020000074210000074217



SOUTHWEST ALARM SERVICE
 P.O. Box 1133
 UPLAND, CALIFORNIA 91785

(909) 987-8936

Victor Rubber Stamp, Inc.
 P.O. Box 3128
 Ontario, Ca. 91761

DATE	4-24-2002
ACCOUNT NUMBER	15

AMOUNT ENCLOSED 5

RETURN THIS PORTION WITH PAYMENT

DATE	CHARGES AND CREDITS	AMOUNT
	May service charge	\$34.00
	RECEIVED MAY 1 - 2002 VICTOR RUBBER STAMP	\$34.00

PAY LAST AMOUNT
IN THIS COLUMN

Thank You

SOUTHWEST ALARM SERVICE

Schedule 1.1(c)

Personal Property Leases

See attached.

Customer Information

Refer Inquiries and Correspondence to:
 XEROX CAPITAL SERVICES, LLC
 BUILDING 300
 1301 RIDGEVIEW DRIVE
 LEWISVILLE TX 75057
 Telephone 888-339-7887
 Ship To/Installed At
 VICTOR RUBBER STAMP CO., INC.
 2101 MAPLE PRIVADO
 ONTARIO CA 91761

THE EASY WAY TO ORDER SUPPLIES
 CALL OUR TOLL FREE NUMBER
 1-800-922-2200

Purchase Order Number
 Special Reference
 Contract Number
 956790612
 Terms and Conditions of Payment
 PAYMENT DUE 05-21-02

Bill To
 VICTOR RUBBER STAMP CO., INC.
 2101 MAPLE PRIVADO
 ONTARIO CA 91761

Invoice Date
 05-02-02
 Invoice Number
 591978327
 Customer Number
 956790612

Please reference this number on all inquiries to Xerox.

FOR ADDRESS CORRECTION - SEE REVERSE SIDE.



INVOICE FOR THE PERIODIC PAYMENT ON YOUR XEROX LEASE AGREEMENT

DOCUMENT WRKCTR SERIAL NUMBER T2W-054737

Invoice

PERIOD PAYMENT	566.79
SALES TAX	5.17
TOTAL PAYMENT DUE	571.96

RECEIVED
 MAY 3 - 2002
 VICTOR RUBBER STAMP

INVOICE 46 OF YOUR 48 PERIOD CONTRACT

IMPORTANT

IMPORTANT

To insure proper credit, PLEASE DETACH THE "PAYMENT" PORTION BELOW AND RETURN WITH YOUR REMITTANCE.

To insure proper credit, PLEASE DETACH THIS PORTION AND RETURN WITH YOUR REMITTANCE.

Payment

Ship To/Installed At
 VICTOR RUBBER STAMP CO., INC.
 2101 MAPLE PRIVADO
 ONTARIO CA 91761

Bill To
 VICTOR RUBBER STAMP CO., INC.
 2101 MAPLE PRIVADO
 ONTARIO CA 91761

When Paying By Mail
 Send Payment To:
 XEROX CORPORATION
 P.O. BOX 7405
 PASADENA, CA
 91109-7405

When paying electronically, see reverse side. Invoice Amount

For Xerox Use Only
 05-879-7374 956790612 591978327 05-02-02 PLEASE PAY THIS AMOUNT

571.96
 RETURN THIS PORTION WITH YOUR REMITTANCE

3X5F AT005180
 202100008070060 5919783277 0300071960 295679061216

INVOICE



FINANCIAL SERVICES
P O BOX 827
PARSIPPANY NJ 07054-0827

ACCOUNT NO.	PERSONAL SVC. NO.	BILL DATE	DUE DATE
W416319	91416319	05/21/02	06/15/02
CURRENT CHARGES		PAST DUE	TOTAL DUE
90.50		5.00	95.50

Please make check payable to:

VICTOR RUBBER STAMP CO, INC.
TERRI - ACCTS PAYABLE
2101 MAPLE PRIVADO
ONTARIO CA 91761-7603

AVAYA FINANCIAL SERVICES
PO BOX 93000
CHICAGO IL 60673-3000

32040106030109&01 15 000009550616 056 0000000100 00001

▲ DETACH HERE, RETURN THE ABOVE PORTION WITH PAYMENT. ▲

Message Center:

You can obtain account and invoice information at our Web Site 24 hours a day, 7 days a week.

Our Federal Tax ID# is 22-3211455.

ACCOUNT NO.	PERSONAL SVC. NO.	BILL DATE	DUE DATE
W416319	91416319	05/21/02	06/15/02
CURRENT CHARGES		PAST DUE	TOTAL DUE
90.50		5.00	95.50

SCHEDULE	DESCRIPTION	AMOUNT
00010	81 MONTH FAIR MARKET VALUE LEASE PARTNER PLUS PREVIOUS BALANCE LATE CHARGES CURRENT CHARGES BASE PAYMENT AMOUNT SALES TAX	5.00 83.98 6.52
	TOTAL AMOUNT DUE ON OR BEFORE JUNE 15, 2002	95.50

RECEIVED
MAY 24 2002
VICTOR RUBBER STAMP

To Contact Us:

- ☎ CUSTOMER SERVICE INQUIRIES
1-800-527-9876 X7444
- ? INSURANCE QUESTIONS
1-888-873-1917
- * EQUIPMENT REPAIR
1-800-628-2888
- ☎ FAX
1-800-792-9799
- 🌐 WEB SITE
www.AFSaccounts.com



FINANCIAL SERVICES

SEND WRITTEN CORRESPONDENCE TO:
P O BOX 827
PARSIPPANY NJ 07054-0827

Schedule 1.1(d)

Contracts



KEMPER BILLING STATEMENT

MAY 12, 2002

Agent: 051-02378

VICTOR RUBBER STAMP CO., INC
 2101 MAPLE PRIVADO
 ONTARIO CA 91761

EMPIRE COMPANY
 P O BOX 5400
 RANCHO CUCAMONGA CA 91729
 (909) 476-0600

Account: CLA 030756 Effective: 10-01-2001 Expiration: 10-01-2002

<u>Policy Type</u>	<u>Policy Number</u>	<u>Policy Type</u>	<u>Policy Number</u>
WORKERS COMP	7BA164630-00	COMM PKG	7RE799079-00

<u>Payment Type</u>	<u>Due Date</u>	<u>Handling Charge</u>	<u>Amount Due</u>
INSTALLMENT 4	06/01/2002	\$5.00	\$901.00

RECEIVED

MAY 15 2002

Total Due **VICTOR RUBBER STAMP** \$901.00

This bill is only for the policies listed above. If you have any questions, contact your agent or dial 1-877-463-9261 for billing questions or assistance. Your billing access number is 071211164630.

BILL 08-99

Tear here

DUE DATE	TYPE OF PAYMENT	AMOUNT DUE
06/01/2002	INSTALLMENT BILLING	\$901.00
ACCOUNT NUMBER	NAME CODE	
CLA030756	VICT	

Return this remittance notice with your payment in the return envelope provided. Please allow 5 days mailing time. Show your account number on your check and make it payable to:

VICTOR RUBBER STAMP CO., INC

KEMPER INSURANCE COMPANIES
 P. O. BOX 31001-0344
 PASADENA, CA 91110-D344

51613221137030756700000090100151



AMERICAN MANUFACTURERS MUTUAL INSURANCE COMPANY (AMM)

KEMPER PREMIER BUSINESSOWNERS SPECIAL POLICY DECLARATIONS FOR MANUFACTURERS

DIRECT BILL
POLICY NUMBER:
7RE 799 079-00

1. NAMED INSURED AND MAILING ADDRESS:
VICTOR RUBBER STAMP CO. INC.

2101 MAPLE PRIVADO

ONTARIO CA 91761

2. THE NAMED INSURED IS: CORPORATION

3. POLICY PERIOD: FROM 10/01/01 TO 10/01/02
12:01 A.M. Standard Time at your mailing address above.
PRIOR POLICY NUMBER: NEW

4. IN RETURN FOR THE PAYMENT OF THE PREMIUM, AND SUBJECT TO ALL THE TERMS OF THIS POLICY, WE AGREE WITH YOU TO PROVIDE THE INSURANCE AS STATED IN THIS POLICY.

5. POLICY FORMS AND ENDORSEMENTS ATTACHED AT INCEPTION:

- BP7000 (ED. 07-99) KEMPER PREMIER BUSINESSOWNERS SPECIAL POLICY
BP7104 (ED. 07-99) KEMPER PREMIER BUSINESSOWNERS SPECIAL PROPERTY COVERAGE FORM
BP7108 (ED. 07-99) BUSINESSOWNERS LIABILITY COVERAGE FORM
BP7110 (ED. 07-99) BUSINESSOWNERS COMMON POLICY CONDITIONS
BP7436 (ED. 07-99) KEMPER PREMIER PROPERTY ENDORSEMENT FOR MANUFACTURERS

PARAGRAPH 5 CONTINUED ON NEXT PAGE

6. PREMIUM FOR THE POLICY: \$ 2,911.00

TOTAL AMOUNT DUE FOR THE POLICY: \$ 2,911.00

PRODUCER INFORMATION:

EMPIRE COMPANY
P O BOX 5400

COUNTERSIGNATURE:

RANCHO CUCAMONGA CA 91729
51-2378 909-476-0600

Date:

DECLARATIONS (CONTINUED)

POLICY NO. 7RE 799 079-00

DESIGNATED PREMISES, BUSINESS OF NAMED INSURED AT DESIGNATED PREMISES AND COVERAGES APPLICABLE THERETO:

PREM. 001 BLDG. 001
 2101 MAPLE PRIVADO
 ONTARIO SAN BERNARDINO CA 91761
 RUBBER STAMP MFG OR ASSEMBLY

PROPERTY COVERAGES

DEDUCTIBLE (Where Applicable) \$ 1,000
 BUILDING \$ 348,200
 LIMIT OF INSURANCE

AUTOMATIC INCREASE 4.0% (ON A PRO RATA BASIS DURING THE POLICY TERM).

BUSINESS PERSONAL PROPERTY

LIMIT OF INSURANCE \$ 326,800
 AUTOMATIC INCREASE 4.0% (ON A PRO RATA BASIS DURING THE POLICY TERM).

EQUIPMENT BREAKDOWN INCLUDED

BUSINESS INCOME AND EXTRA EXPENSE ACTUAL LOSS SUSTAINED
 NOT EXCEEDING 12 CONSECUTIVE MONTHS

SCHEDULE OF COVERAGE EXTENSIONS FOR PREMISES AS DESIGNATED ABOVE.

COVERAGE EXTENSIONS	LIMIT OF INSURANCE
MONEY AND SECURITIES	\$ 20,000 INSIDE THE PREMISES
	\$ 10,000 OUTSIDE THE PREMISES
ACCOUNTS RECEIVABLE	\$ 50,000
VALUABLE PAPERS & SOFTWARE PROGRAMS	\$ 75,000
ORDINANCE OR LAW	\$ 100,000
WATER DAMAGE	\$ 25,000
CUSTOMERS GOODS	\$ 25,000
UTILITY SERVICES	\$ 10,000
BUSINESS INCOME FROM DEPENDENT PROPERTIES	\$ 50,000

SCHEDULE OF OPTIONAL COVERAGES FOR PREMISES AS DESIGNATED ABOVE.

OPTIONAL COVERAGES	LIMIT OF INSURANCE
KEMPER PREMIER PROPERTY ENDORSEMENT FOR MANUFACTURERS	

AGREEMENT

DOCUMENT NO. 4-1028182

NEPOST

Date: 11/13/01 Contract # Lease #

EQUIPMENT ADDRESS Contact Billy Taylor

C. Victor Rubber Stamps

Address 2101 MAPLE AVENUE

City ONTARIO County MO. State MO. Zip 64761

Telephone 407-930-5151

Customer # 43908995

INVOICE ADDRESS Contact

Customer Name

Address

City State Zip

Telephone

Customer #

Customer Status: New Existing

TAX EXEMPT: Renewal Sign Date.

POSTAGE-ON-CALL® DEPOSITOR Customer #

MONTHLY STATEMENT ADDRESS

Street Address

City County State Zip Code

If connecting to an existing Postage-on-Call® Account Depositor #

Remote Setting All Inclusive Fixed Rate Amount \$

Reset Charge \$

Government Agency Code # (if government remote setting)

Optional Master Account Summary Statement Customer # for Master Statement Address:

Postage Deposit Make Check Payable to "Postage-On-Call" Check # Amount \$

PAYMENT SCHEDULE Rental Lease

INITIAL TERM: 60 (in terms of months)

FREQUENCY: Monthly Quarterly Semi-Annual Annual

Advance Payment: \$ 502.86

Down Payment: \$

Security Deposit: \$

P.O. #

Equipment:	\$ <u>INC</u>
Use Tax:	\$ <u>INC</u>
Meter:	\$ <u>INC</u>
Maintenance:	\$ <u>INC</u>
RCP:	\$ <u>INC</u>
Other: <u>T.U.</u>	\$ <u>INC</u>
TOTAL PAYMENT	\$ <u>502.86</u>

FOR NO DEPOSIT POSTAGE-ON-CALL® — Attach Voided or Check Copy

TRANSIT ROUTING:

BANK ACCOUNT #

Meter, Maintenance, RCP and Software Advantage billed Annually (or Semi-Annually for Meter ONLY) and Meter Renter AGREES to a Measured Service Rate as per Terms and Conditions, if not Bundled in Neopost Lease Payment, Meter Billing:

Semi-Annual Annual

Mid-rate Multiple Year Meter Contract (IF PAID IN ADVANCE) Years

FOR ALL METERS: Office Name City Zip Customer License # (if existing):

Item #	Description	Quantity	Unit Price	Extended Price	Annual Meter	Annual Maintenance	Other Contract
	F5 WINDOW BASED SHIPPING SYSTEM (CPU, monitor, keyboard, report printer, 150 lbs scale)						
	KEEPING EXISTING:						
	7218 #	PP	5646	3249			
	50178 #	PP	9150	1718			
	5037 #	SE	185	63			
	9258 #	AL	8018	765			
							Tax ID # <u>95-2276139</u>

(Current Customer upgrade promotion)

CYCLE COUNT #

PAYMENT TERMS: NET 30 DAYS

PURCHASE ORDER(S): Meter P.O. #

Equipment P.O. # Maint P.O. # Other P.O. # No PO Required (Initials)

PREPAYMENTS FOR PURCHASE OF EQUIPMENT: Equipment \$ Meter \$ Maintenance \$ RCP \$ Software Adv. \$

SELLING INFORMATION: Office # 273 Selling Location: LH Selling Rep: Robert Macallone Selling Manager:

NEPOST logo and terms and conditions at the bottom of the page.



MAINLAND PRODUCTS, INC.
 2161 MAPLE PRIVADO
 ONTARIO, CA 91761
 (909) 923-4353 FAX (909) 923-4453

154/547

017207

DATE: 05-09-02

INVOICE

TO: VICTOR'S RUBBERSTAMPING
 2101 MAPLE PRIVADO
 ONTARIO, CA 91761

ATTN: ACCOUNTS PAYABLE

TERMS: UPON RECEIPT

BILLING PERIOD: 04-05-02 - 05-06-02

DESCRIPTION	INVOICE	AMOUNT
1 - ELECTRIC BILLING FOR MAPLE PRIVADO BUSINESS COMPLEX		
APR 02.....		\$ 47.24
PROCESSING FEE.....		\$ 5.00
	TOTAL DUE:	\$ 52.24

**PLEASE MAKE CHECK PAYABLE TO:

SO CA EDISON
 ACCT. #: 2-03-739-0846

**Please deliver check to Mainland, Mainland will deliver to SO CA EDISON

RECEIVED
 MAY 13 2002
 VICTOR RUBBER STAMP

DATE PAID 5/17/02
 AMT. PAID 52.24
 CHECK NO. 6073

Schedule 1.1(j)

Permits



CALIFORNIA STATE BOARD OF EQUALIZATION

SELLER'S PERMIT

1/1/1963 SR EH 17104259

ACCOUNT NUMBER

VICTOR GRAPHICS
VICTOR RUBBER STAMP COMPANY INC
2101 MAPLE PRIVADO
ONTARIO, CA 91761

IS HEREBY AUTHORIZED PURSUANT TO SALES AND USE TAX LAW
TO ENGAGE IN THE BUSINESS OF SELLING TANGIBLE PERSONAL
PROPERTY AT THE ABOVE LOCATION

THIS PERMIT DOES NOT
AUTHORIZE THE HOLDER
TO ENGAGE IN ANY
BUSINESS CONTRARY TO
LAWS REGULATING THAT
BUSINESS OR TO
POSSESS OR OPERATE
ANY ILLEGAL DEVICE.

Not valid at any other address

THIS PERMIT IS VALID UNTIL REVOKED OR CANCELLED BUT IS NOT TRANSFERABLE. IF YOU SELL YOUR BUSINESS,
OR DROP OUT OF A PARTNERSHIP, NOTIFY US OR YOU COULD BE RESPONSIBLE FOR SALES AND USE TAXES
DUE BY THE NEW OPERATOR OF THE BUSINESS.

VICTOR RUBBER
2101 MAPLE
ONTARIO, CA
EST - 97040

The permit
the laws,
applicability
obtain in

TYPE

BT-442-R4LZ REV. 10 (8-80)

FEE PAID 110.00



SAN BERNARDINO COUNTY FIRE DEPARTMENT
 COUNTY OF SAN BERNARDINO, CALIFORNIA



THIS PERMIT EXPIRES:
 08/31/2002

PERMIT
 NON-TRANSFERABLE

VICTOR RUBBER STAMP CO
 2101 MAPLE PRIVADO
 ONTARIO, CA 91761
 EST - 97040249 PERMIT - 970J267027

This permit may be suspended or revoked by the County Fire Department for cause. This permit is granted on condition that the person named in the permit will comply with the laws, ordinances and regulations that are now or may hereafter be in force by the United States Government, the State of California, the County of San Bernardino, and/or applicable cities pertaining to the above mentioned business. Penalty fees are assessed on permits renewed 30 days after expiration date indicated above, or for failure to obtain new permit in case of transfer of ownership.

TYPE OF PERMIT - LIMITED QUANTITY GENERATOR

FEE PAID \$115.00


VICTOR RUBBER STAMP CO
 DBA: VICTOR RUBBER STAMP CO
 2101 MAPLE PRIVADO
 ONTARIO, CA 91761

NBR EMPLS - 0

Richard J. Feller
 COUNTY FIRE CHIEF/FIRE WARDEN

POST IN A
 CONSPICUOUS PLACE

PERMIT DOES NOT IMPLY APPROVAL

 **BUSINESS LICENSE CERTIFICATE**
ONTARIO NOT TRANSFERABLE

CITY OF ONTARIO

303 EAST B STREET ONTARIO, CA 91764
(909) 391-2022

The party shown is granted this certificate pursuant to License and Permit Provisions of the Municipal Code. This is not an endorsement of the seller, nor certification of compliance with other laws. This license is issued without verification that the licensee is subject to or exempt from licensing by the State of California.

NAME: VICTOR RUBBER STAMP COMPANY,

NUMBER: BL-00037882

LOCATION: 2101 E MAPLE PRIVADO ST

EXPIRATION DATE: 12/31/2002

OWNER: WILLIAM H. TAYLOR/PRES

MAILING ADDRESS:

**VICTOR RUBBER STAMP COMPANY,
P O BOX 3128
ONTARIO CA 91761,**

Schedule 1.1(l)

Inventory

See attached.

RUN DATE: 11/16/02
RUN TIME: 01:39 AM

VICTOR RUBBER STAMP CO.
INVENTORY-CONTROL
INVENTORY VALUATION REPORT

EXCLUSION DATE: 03/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-ON-HAND	ITLH VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
402	MISC	MISC. BANK STAMPS	100.00	0.0000	0.00%	19,155.59
DEPARTMENT TOTALS:			100.00	0.0000	-0.00%	
# ITEMS:			1.00			

99 H

RUN DATE: 06/16/02
 RUN TIME: 11:30 AM

VICTOR RUBBER STAMP CO.
 INVENTORY CONTROL
 INVENTORY VALUATION REPORT

EXCLUSION DATE: 06/30/02

INPT	ITEM ID	DESCRIPTION	CURRENT QTY-QTY-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
0		REMAINING CHARGE				
1-2		1 LINE 2 INCH STAMP	99409.00	0.0000	0.00%	19,197.800
1-3		1 LINE 3 INCH STAMP	51410.55	0.0000	0.00%	
1-4		1 LINE 4 INCH STAMP	22752.00	0.0000	0.00%	
1-5		1 LINE 5 INCH STAMP	96477.00	0.0000	0.00%	
1-6		1 LINE 6 INCH STAMP	99291.00	0.0000	0.00%	
1-7		1 LINE 7 INCH STAMP	99898.00	0.0000	0.00%	
1-8		1 LINE 8 INCH STAMP	99238.00	0.0000	0.00%	
1-9		1 LINE 9 INCH STAMP	99928.00	0.0000	0.00%	
10-2		10 LINE 2 INCH STAMP	99650.00	0.0000	0.00%	
10-3		10 LINE 3 INCH STAMP	99846.00	0.0000	0.00%	
10-4		10 LINE 4 INCH STAMP	99429.00	0.0000	0.00%	
10-5		10 LINE 5 INCH STAMP	99746.00	0.0000	0.00%	
10-6		10 LINE 6 INCH STAMP	9912.00	0.0000	0.00%	
10-7		10 LINE 7 INCH STAMP	99994.00	0.0000	0.00%	
10-8		10 LINE 8 INCH STAMP	99997.00	0.0000	0.00%	
10-9		10 LINE 9 INCH STAMP	99999.00	0.0000	0.00%	
11-2		11 LINE 2 INCH STAMP	99824.00	0.0000	0.00%	
11-3		11 LINE 3 INCH STAMP	99821.00	0.0000	0.00%	
11-4		11 LINE 4 INCH STAMP	99843.00	0.0000	0.00%	
11-5		11 LINE 5 INCH STAMP	99856.00	0.0000	0.00%	
11-6		11 LINE 6 INCH STAMP	99867.00	0.0000	0.00%	
11-7		11 LINE 7 INCH STAMP	99922.00	0.0000	0.00%	
11-8		11 LINE 8 INCH STAMP	99925.00	0.0000	0.00%	

LINE	DESCRIPTION	AMOUNT	TAX	TOTAL
14-6	16 LINE 4 INCH STAMP	99997.00	0.00%	99997.00
14-7	16 LINE 7 INCH STAMP	99998.00	0.00%	99998.00
14-8	16 LINE 9 INCH STAMP	99999.00	0.00%	99999.00
14-9	16 LINE 7 INCH STAMP	99999.00	0.00%	99999.00
17-2	17 LINE 2 INCH STAMP	99998.00	0.00%	99998.00
17-3	17 LINE 3 INCH STAMP	99998.00	0.00%	99998.00
17-4	17 LINE 4 INCH STAMP	99998.00	0.00%	99998.00
17-5	17 LINE 5 INCH STAMP	99999.00	0.00%	99999.00
17-6	17 LINE 6 INCH STAMP	99999.00	0.00%	99999.00
17-7	17 LINE 7 INCH STAMP	99999.00	0.00%	99999.00
17-8	17 LINE 8 INCH STAMP	99999.00	0.00%	99999.00
17-9	17 LINE 9 INCH STAMP	99999.00	0.00%	99999.00
18-2	18 LINE 2 INCH STAMP	99998.00	0.00%	99998.00
18-3	18 LINE 3 INCH STAMP	99998.00	0.00%	99998.00
18-4	18 LINE 4 INCH STAMP	99998.00	0.00%	99998.00
18-5	18 LINE 5 INCH STAMP	99998.00	0.00%	99998.00
18-6	18 LINE 6 INCH STAMP	99998.00	0.00%	99998.00
18-7	18 LINE 7 INCH STAMP	99998.00	0.00%	99998.00
18-8	18 LINE 8 INCH STAMP	99998.00	0.00%	99998.00
18-9	18 LINE 9 INCH STAMP	99998.00	0.00%	99998.00
19-2	19 LINE 2 INCH STAMP	99998.00	0.00%	99998.00
19-3	19 LINE 3 INCH STAMP	99998.00	0.00%	99998.00
19-4	19 LINE 4 INCH STAMP	99998.00	0.00%	99998.00
19-5	19 LINE 5 INCH STAMP	99998.00	0.00%	99998.00
19-6	19 LINE 6 INCH STAMP	99998.00	0.00%	99998.00
19-7	19 LINE 7 INCH STAMP	99998.00	0.00%	99998.00
19-8	19 LINE 8 INCH STAMP	99998.00	0.00%	99998.00
19-9	19 LINE 9 INCH STAMP	99998.00	0.00%	99998.00
20-1	20 LINE 1 INCH STAMP	99998.00	0.00%	99998.00
20-2	20 LINE 2 INCH STAMP	99998.00	0.00%	99998.00
20-3	20 LINE 3 INCH STAMP	99998.00	0.00%	99998.00
20-4	20 LINE 4 INCH STAMP	99998.00	0.00%	99998.00
20-5	20 LINE 5 INCH STAMP	99998.00	0.00%	99998.00
20-6	20 LINE 6 INCH STAMP	99998.00	0.00%	99998.00
20-7	20 LINE 7 INCH STAMP	99998.00	0.00%	99998.00

RAW DATE: 11/16/02
 RUN TIME: 9:33 PM

VICTORY RUBBER STAMP CO.
 INVENTORY CONTROL
 INVENTORY: 00111111111111111111

EXCLUSION DATE: 06/30/02

HEFT	ITEM ID	DESCRIPTION	CURRENT QTY-ON-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
	21-8	20 LINE 0 INCH STAMP	99994.00	0.0000	0.00%	9,155.59
	20-9	20 LINE 0 INCH STAMP	99999.00	0.0000	0.00%	
	22-2	20 LINE 1 INCH STAMP	909.00	0.0000	0.00%	
	23-2	20 LINE 2 INCH STAMP	999.00	0.0000	0.00%	
	3-4	3 LINE 2 INCH STAMP	83173.00	0.0000	0.00%	
	3-4	3 LINE 4 INCH STAMP	92748.00	0.0000	0.00%	
	3-5	3 LINE 5 INCH STAMP	98674.00	0.0000	0.00%	
	3-6	3 LINE 6 INCH STAMP	99706.00	0.0000	0.00%	
	3-7	3 LINE 7 INCH STAMP	9985.00	0.0000	0.00%	
	3-8	3 LINE 8 INCH STAMP	99942.00	0.0000	0.00%	
	3-9	3 LINE 9 INCH STAMP	99983.00	0.0000	0.00%	
	4-2	4 LINE 2 INCH STAMP	99950.00	0.0000	0.00%	
	4-3	4 LINE 3 INCH STAMP	90614.00	0.0000	0.00%	
	4-4	4 LINE 4 INCH STAMP	94881.00	0.0000	0.00%	
	4-5	4 LINE 5 INCH STAMP	99824.00	0.0000	0.00%	
	4-6	4 LINE 6 INCH STAMP	99887.00	0.0000	0.00%	
	4-7	4 LINE 7 INCH STAMP	99888.00	0.0000	0.00%	
	4-8	4 LINE 8 INCH STAMP	99955.00	0.0000	0.00%	
	4-9	4 LINE 9 INCH STAMP	99983.00	0.0000	0.00%	
	5-2	5 LINE 2 INCH STAMP	99995.00	0.0000	0.00%	
	5-0	5 LINE 3 INCH STAMP	98914.00	0.0000	0.00%	
	5-4	5 LINE 4 INCH STAMP	96925.00	0.0000	0.00%	
	5-5	5 LINE 5 INCH STAMP	99292.00	0.0000	0.00%	
	5-6	5 LINE 6 INCH STAMP	99810.00	0.0000	0.00%	
	5-7	5 LINE 7 INCH STAMP	99980.00	0.0000	0.00%	
	5-8	5 LINE 8 INCH STAMP	99981.00	0.0000	0.00%	
	5-9	5 LINE 9 INCH STAMP	99994.00	0.0000	0.00%	
	6-2	6 LINE 2 INCH STAMP	99998.00	0.0000	0.00%	
	6-3	6 LINE 3 INCH STAMP	95134.00	0.0000	0.00%	
	6-4	6 LINE 4 INCH STAMP	97946.00	0.0000	0.00%	
	6-5	6 LINE 5 INCH STAMP	99430.00	0.0000	0.00%	
	6-7	6 LINE 6 INCH STAMP	99789.00	0.0000	0.00%	
	6-8	6 LINE 7 INCH STAMP	99933.00	0.0000	0.00%	
	6-9	6 LINE 8 INCH STAMP	99983.00	0.0000	0.00%	
	7-1	7 LINE 1 INCH STAMP	99981.00	0.0000	0.00%	
	7-2	7 LINE 2 INCH STAMP	99997.00	0.0000	0.00%	
	7-3	7 LINE 3 INCH STAMP	98888.00	0.0000	0.00%	
	7-4	7 LINE 4 INCH STAMP	96782.00	0.0000	0.00%	
	7-5	7 LINE 5 INCH STAMP	99480.00	0.0000	0.00%	
	7-6	7 LINE 6 INCH STAMP	99851.00	0.0000	0.00%	
	7-7	7 LINE 7 INCH STAMP	99961.00	0.0000	0.00%	
	7-8	7 LINE 8 INCH STAMP	99990.00	0.0000	0.00%	
	7-9	7 LINE 9 INCH STAMP	99992.00	0.0000	0.00%	
	8-2	8 LINE 2 INCH STAMP	99799.00	0.0000	0.00%	
	8-3	8 LINE 3 INCH STAMP	99116.00	0.0000	0.00%	
	8-9	8 LINE 9 INCH STAMP	99293.00	0.0000	0.00%	

111

VICTOR RUBBER STAMP CO.
INVENTORY CONTROL
INVENTORY VALUATION REPORT

RUN DATE: 06/04/02
RUN TIME: 9:03 AM

EXCLUSION DATE: 06/30/02

0-4 92937.00 0.00%
0-5 92875.00 0.00%
0-6 92933.00 0.00%
0-7 92981.00 0.00%
0-8 92958.00 0.00%
0-9 92996.00 0.00%

DCPT	ITEM ID	DESCRIPTION	CURRENT QTY-ON-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
9-2		LINE 2 INCH STAMP	92601.00	0.0000	0.00%	65,175.50
9-3		LINE 3 INCH STAMP	92469.00	0.0000	0.00%	
9-4		LINE 4 INCH STAMP	92438.00	0.0000	0.00%	
9-5		LINE 5 INCH STAMP	92311.00	0.0000	0.00%	
9-6		LINE 6 INCH STAMP	92258.00	0.0000	0.00%	
9-7		LINE 7 INCH STAMP	92184.00	0.0000	0.00%	
9-8		LINE 8 INCH STAMP	92121.00	0.0000	0.00%	
9-9		LINE 9 INCH STAMP	92098.00	0.0000	0.00%	
		ENGINEER STAMP	92071.00	0.0000	0.00%	
		MISC. LINE STAMPS	92037.00	0.0000	0.00%	
		NOTARY STAMP	92001.00	0.0000	0.00%	
		SIGNATURE	91921.00	0.0000	0.00%	
		TEACHER AIDS	0.00	0.0000	0.00%	
DEPARTMENT TOTALS:			16524155.55	0.0000	0.00%	
# ITEMS:			16			

RUN DATE: 06/06/02
 RUN TIME: 9:07 AM

VICTOR RIDDER STAMP CO.
 INVENTORY CONTROL
 INVENTORY VALUATION REPORT

EXCLUSION DATE: 06/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY ON HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
403	E20	3/3 X 2 1/4 PREINKED	0.00	0.0000	0.00%	49,155.59
	E2P	ROYAL MARK POWDER	1.00	64.0000	0.13%	
	E2SLAG	ROYAL MARK SLAD MAT.	0.00	0.0000	0.00%	
	MATRIXBOARD	145 A-5 R10110W	6.00	40.5000	0.08%	
	MISC	MISC. PREINKED STAMP	0.00	0.0000	0.00%	
	RM-1	SM ROYAL 5 COLOR BOX	97.00	19.4000	0.04%	
	RM-2	LGSE ROYAL 5 COLOR BOX	79.00	19.7500	0.04%	
	RM02	375 X 1.875 PRE-INK	6.00	11.2000	0.02%	
	RM04	425 X 1.875 MOUNT	6.00	9.6000	0.02%	
	RM06	625 X 2.5	6.00	12.9000	0.03%	
	RM08	625 X 3.5 PRE-INK	6.00	14.8500	0.03%	
	RM10	875 X 2.250 MOUNT	9.00	4.9000	0.01%	
	RM12	875 X 3.00 MOUNT	19.00	21.4500	0.04%	
	RM14	875 X 4 PRE-INK	9.00	16.2000	0.03%	
	ROLLS	1.25 X 7.0 MOUNT	5.00	8.3500	0.02%	

LINE	DESCRIPTION	QTY	UNIT PRICE	TOTAL PRICE	% TOTAL VALUATION
8-5	8 LINE 5 INCH STAMP	99925.00	0.0000	99925.00	0.00%
8-6	8 LINE 6 INCH STAMP	99933.00	0.0000	99933.00	0.00%
8-7	8 LINE 7 INCH STAMP	99989.00	0.0000	99989.00	0.00%
8-8	8 LINE 8 INCH STAMP	99998.00	0.0000	99998.00	0.00%
RM10	1.25 X 3.125 PRE-INK	7.00	12.6000	88.20	0.17%
RM20	1.25 X 4 PRE-INK	5.00	9.7500	48.75	0.11%
RM21	PRE-INKED STAMP	7.00	11.9000	83.30	0.13%
RM22	1.625 X 2.00 MOUNT	1.00	17.0000	17.00	0.03%
RM24	1.625 X 2.00 MOUNT	2.00	13.6500	27.30	0.05%
RM26	1.625 X 4.0 PRE-INK	8.00	15.6000	124.80	0.17%
RM28	2 X 2 PRE-INK	6.00	11.7000	70.20	0.15%
RM30	2 X 4 PRE-INK	10.00	22.0000	220.00	0.28%
RM32	2.5 X 3.25 PRE-INK	7.00	15.4000	107.80	0.17%
RM34	3.0 X 4.0 PRE-INK	4.00	9.6000	38.40	0.10%
RM35	1/25 X 3.125 ROUND	7.00	10.8500	75.95	0.13%
RM50	0.5 DIA PRE-INK	7.00	9.8000	68.60	0.11%
RM75	0.75 DIA PRE-INK	9.00	9.0000	81.00	0.09%
STOCKX	STAMPER	0.00	0.0000	0.00	0.00%
XSTAMPER	STOCK TITLE	0.00	0.0000	0.00	0.00%
XSTAMPER	NTSC X STAMPER	0.00	0.0000	0.00	0.00%
XSTAMPER	X STAMPER DATER	0.00	0.0000	0.00	0.00%
XSTAMPER	X STAMPER INK REFILL	4.00	19.5600	78.24	0.15%
DEPARTMENT TOTALS:		524.00	420.9100	420.9100	4.60%
# ITEMS:		524			

RUN DATE: 06/06/02
 RUN TIME: 9:39 AM

VICTOR RUDDER STAMP CO.
 INVENTORY CONTROL
 INVENTORY VALUATION REPORT

EXPLAINS MAIL: 06/02/02

DEPT	ITEM ID	DESCRIPTION	QTY	CURRENT	ITEM	% TOTAL	TOTAL
			ON-HAND	VALUATION	VALUATION		VALUATION

40%

DCISE
CAP
DURALO
DURALJ
MISC
PATTERNCARGE
PLUC

ACML INSPECTION
DURAL CAPS ONLY
1/2 DIA INSPECTION
3/4 DIA INSPECTION
MISC INSPECTION ST.
PAT CHG INSP STAMP
INSPECTION FLUO ONLY

0.00
0.00
0.00
0.00
0.00
0.00
0.00

0.0000
0.0000
0.0000
0.0000
0.0000
0.0000
0.0000

0.100%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%

P/S, JRC, S*

DEPARTMENT TOTALS: 7.00

IF ITEMS:

FORM 100-10

RUN DATE: 06/16/02
RUN TIME: 7:07 AM

VICTOR RUBBER STAMP CO.
INVENTORY CONTROL
INVENTORY VALUATION REPORT

EXCLUSION DATE: 06/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-ON-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
407	MISC	PRINTING PLATE	0.00	0.0000	0.00%	20,195.59
DEPARTMENT TOTALS:			0.00	0.0000	0.00%	
# ITEMS:			1.00			

RUN DATE: 06/06/02
 RUN TIME: 9:39 AM

VICTOR RUBBER STAMP CO.
 INVENTORY CONTROL
 INVENTORY VALUATION REPORT

EXCLUSION DATE: 06/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-OH HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
408	1250	1 PINT #1250 INK	0.00	0.0000	0.00%	0.00
	1250REACTIVATOR	1 PINT #1250 REACTIVTR	0.00	0.0000	0.00%	0.00
	150	1 OZ. SUPER INK	0.00	0.0000	0.00%	0.00
	73X	73X MARKING INK	0.00	0.0000	0.00%	0.00
	73XRECONDITIONIC	73X RECONDITIONER	0.00	0.0000	0.00%	0.00
	KLINGINK	KLING INK	0.00	0.0000	0.00%	0.00
	MARKINGINK	PRICE MARKING INK	2.00	2.0000	0.02%	2.00
	MISC	MISCELLANEOUS INK	0.00	0.0000	0.00%	0.00
	NUMB.MACH.-INK	NUMBERING MACH. INK	0.00	0.0000	0.00%	0.00
	SLINKINK	SLINK INK	0.00	0.0000	0.00%	0.00
	STRAPINK	RUBBER STAMP INK	0.00	0.0000	0.00%	0.00
	SUPERINK	SUPER INK	0.00	0.0000	0.00%	0.00
	THINNER	SLIM; THINNER	0.00	0.0000	0.00%	0.00
	UVINK	ULTRA VIOLET Ink	0.00	0.0000	0.00%	0.00
DEPARTMENT TOTALS:			2.00	2.0000	0.02%	2.00
TOTAL ITEMS:			14.00			

RUN DATE: 06/06/02
 RUN TIME: 9:59 AM

VICTOR RUBBER STAMP CO.
 INVENTORY CONTROL
 INVENTORY VALUATION REPORT

EXCLUSION DATE: 06/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY. ON-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
009	COPI TIME	COMPOSITION TIME	6.00	0.0000	0.00%	39,151.59
	HJSC	PLATE AND NEGATIVES	10.00	0.0000	0.00%	
	NEG13C	NEGATIVE STAT	5.00	0.0000	0.00%	
	STAT5-7	DIV/EMP/MENT STAT	10.00	0.0000	0.00%	
DEPARTMENT TOTALS:			31.00	0.0000	0.00%	

FORM 1099

0.0000

0.0000

0.0000

1.00

1.00

FORM 1099

RUN DATE: 06/06/07
RUN TIME: 9:39 AM

VICTOR RUBBER STAMP CO.
INVENTORY CONTROL
INVENTORY VALUATION REPORT

EXCLUSION DATE: 06/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-OH-IRMG	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
410	1-1	1 X 1 SIGN	5.00	0.0000	0.00%	\$2,153.57
	1-10	1 X 10 SIGN	50.00	0.0000	0.00%	
	1-10 1/2	1 X 10 1/2 SIGN	50.00	0.0000	0.00%	
	1-11	1 X 11 SIGN	50.00	0.0000	0.00%	
	1-11 1/2	1 X 1 1/2 SIGN	50.00	0.0000	0.00%	
	1-11 1/2	1 X 11 1/2 SIGN	50.00	0.0000	0.00%	
	1-1	1 X 12 SIGN	50.00	0.0000	0.00%	
	1-2	1 X 2 INCH SIGN	50.00	0.0000	0.00%	
	1-2 1/2	1 X 2 1/2 INCH SIGN	50.00	0.0000	0.00%	
	1-3	1 X 3 INCH SIGN	48.00	0.0000	0.00%	
	1-3 1/2	1 X 3 1/2 INCH SIGN	5.00	0.0000	0.00%	
	1-4	1 X 4 INCH SIGN	21.00	0.0000	0.00%	
	1-4 1/2	1 X 4 1/2 INCH SIGN	99.00	0.0000	0.00%	
	1-5	1 X 5 INCH SIGN	48.00	0.0000	0.00%	
	1-5 1/2	1 X 5 1/2 INCH SIGN	50.00	0.0000	0.00%	
	1-6	1 X 6 INCH SIGN	50.00	0.0000	0.00%	
	1-6 1/2	1 X 6 1/2 INCH SIGN	876.00	0.0000	0.00%	
	1-7	1 X 7 INCH SIGN	50.00	0.0000	0.00%	
	1-7 1/2	1 X 7 1/2 INCH SIGN	42.00	0.0000	0.00%	
	1-7 1/2	1 X 0 INCH SIGN	50.00	0.0000	0.00%	
	1-8	1 X 8 INCH SIGN	8.00	0.0000	0.00%	
	1-8 1/2	1 X 8 1/2 INCH SIGN	50.00	0.0000	0.00%	
	1-9	1 X 9 INCH SIGN	50.00	0.0000	0.00%	
	1-9 1/2	1 X 9 1/2 INCH SIGN	48.00	0.0000	0.00%	
	1-10	1 X 10 INCH SIGN	50.00	0.0000	0.00%	
	1-10 1/2	1 X 10 1/2 INCH SIGN	50.00	0.0000	0.00%	
	1-11	1 X 11 INCH SIGN	50.00	0.0000	0.00%	
	1-11 1/2	1 X 11 1/2 INCH SIGN	50.00	0.0000	0.00%	
	1-12	1 X 12 INCH SIGN	50.00	0.0000	0.00%	
	1-12 1/2	1 X 12 1/2 INCH SIGN	49.00	0.0000	0.00%	
	1-13	1 X 13 INCH SIGN	45.00	0.0000	0.00%	
	1-14	1 X 14 INCH SIGN	50.00	0.0000	0.00%	
	1-15	1 X 15 INCH SIGN	50.00	0.0000	0.00%	
	1-16	1 X 16 INCH SIGN	50.00	0.0000	0.00%	
	1-17	1 X 17 INCH SIGN	50.00	0.0000	0.00%	
	1-18	1 X 18 INCH SIGN	50.00	0.0000	0.00%	
	1-19	1 X 19 INCH SIGN	50.00	0.0000	0.00%	
	1-20	1 X 20 INCH SIGN	50.00	0.0000	0.00%	
	1-21	1 X 21 INCH SIGN	50.00	0.0000	0.00%	
	1-22	1 X 22 INCH SIGN	50.00	0.0000	0.00%	
	1-23	1 X 23 INCH SIGN	50.00	0.0000	0.00%	
	1-24	1 X 24 INCH SIGN	50.00	0.0000	0.00%	
	1-25	1 X 25 INCH SIGN	50.00	0.0000	0.00%	
	1-26	1 X 26 INCH SIGN	50.00	0.0000	0.00%	
	1-27	1 X 27 INCH SIGN	50.00	0.0000	0.00%	
	1-28	1 X 28 INCH SIGN	50.00	0.0000	0.00%	
	1-29	1 X 29 INCH SIGN	50.00	0.0000	0.00%	
	1-30	1 X 30 INCH SIGN	50.00	0.0000	0.00%	

VICTOR RUBBER STAMP CO.
INVENTORY CONTROL
INVENTORY VALUATION REPORT

RUN DATE: 06/06/02
- RUN TIME: 11:30 AM

EXCLUSION DATE: 06/30/02

DEPT	ITEM #	DESCRIPTION	CURRENT QTY-OH-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
11/2-8	1	1 1/2 X 8 INCH SIGN	12.00	0.0000	0.00%	49,159.59
11/2-8 1/2	1	1 1/2 X 8 1/2 SIGN	47.00	0.0000	0.00%	
11/2-9	1	1 1/2 X 9 INCH SIGN	50.00	0.0000	0.00%	
11/2-9 1/2	1	1 1/2 X 9 1/2 SIGN	50.00	0.0000	0.00%	
111-6		ARCH BASE 6"	0.00	0.0000	0.00%	
111-9		ARCH BASE 9"	0.00	0.0000	0.00%	
15-10		2X10 SIGN/COUNTERBASE	25.00	0.0000	0.00%	
15-6		2X6 SIGN/COUNTERBASE	9.00	2.2500	0.00%	
15-7 1/2		2X7 1/2 SIGN/COUNTER	6.00	0.0000	0.00%	
15-9		2X9 SIGN/COUNTERBASE	0.00	0.0000	0.00%	
17-10		2X10 SIGN/COUNTERBASE	0.00	0.0000	0.00%	
17-12		2X12 SIGN/COUNTERBASE	0.00	0.0000	0.00%	
17-8		2X8 SIGN/COUNTERBASE	0.00	0.0000	0.00%	
2		2X10 NAMEPLATE/DRN.	41.00	0.0000	0.00%	
2-1		2 X 1 INCH SIGN	50.00	0.0000	0.00%	
2-10		2 X 1 0 INCH SIGN	419.00	0.0000	0.00%	
2-10 1/2		2 X 1 1/2 INCH SIGN	50.00	0.0000	0.00%	
2-11		2 X 1 1 INCH SIGN	48.00	0.0000	0.00%	
2-11/2		2 X 1 1/2 INCH SIGN	50.00	0.0000	0.00%	
2-11 1/2		2 X 1 1/2 INCH SIGN	50.00	0.0000	0.00%	
2-12		2 X 1 1/2 INCH SIGN	13.00	0.0000	0.00%	
2-2		2 X 2 INCH SIGN	41.00	0.0000	0.00%	
2-2 1/2		2 X 2 1/2 INCH SIGN	47.00	0.0000	0.00%	
2-3		2 X 3 INCH SIGN	17.00	0.0000	0.00%	
2-4		2 X 4 INCH SIGN	0.00	0.0000	0.00%	
2-4 1/2		2 X 4 1/2 INCH SIGN	50.00	0.0000	0.00%	
2-5		2 X 5 INCH SIGN	50.00	0.0000	0.00%	
2-5 1/2		2 X 5 1/2 INCH SIGN	50.00	0.0000	0.00%	
2-6		2 X 6 INCH SIGN	50.00	0.0000	0.00%	
2-6 1/2		2 X 6 1/2 INCH SIGN	16.00	0.0000	0.00%	
2-7		2 X 7 INCH SIGN	50.00	0.0000	0.00%	
2-7 1/2		2 X 7 1/2 INCH SIGN	50.00	0.0000	0.00%	
2-8		2 X 8 INCH SIGN	50.00	0.0000	0.00%	
2-9		2 X 9 INCH SIGN	99.00	0.0000	0.00%	
2-9 1/2		2 X 9 1/2 INCH SIGN	10.00	0.0000	0.00%	

VICTOR RUBBER STAMP CO.
INVENTORY CONTROL
INVENTORY VALUATION REPORT

RUN DATE: 03/02/02
RUN TIME: 9:39 AM

CLOSURE DATE: 03/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY	CURRENT VAL	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
	21/2-1	2 1/2 X 1 INCH SIGN	50.00	0.0000	0.0000	0.00%	
	21/7-10	2 1/2 X 1 0 INCH SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-101/2	2 1/2 X 10 1/2 SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-11	2 1/2 X 11 INCH SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-11/2	2 1/2 X 1 1/2 SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-111/2	2 1/2 X 11 1/2 SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-12	2 1/2 X 12 INCH SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-2	2 1/2 X 2 INCH SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-21/2	2 1/2 X 2 1/2 SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-3	2 1/2 X 3 INCH SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-31/2	2 1/2 X 3 1/2 SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-4	2 1/2 X 4 INCH SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-41/2	2 1/2 X 4 1/2 SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-5	2 1/2 X 5 INCH SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-51/2	2 1/2 X 5 1/2 SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-6	2 1/2 X 6 INCH SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-61/2	2 1/2 X 6 1/2 SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-7	2 1/2 X 7 INCH SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-71/2	2 1/2 X 7 1/2 SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-8	2 1/2 X 8 INCH SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-81/2	2 1/2 X 8 1/2 SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-9	2 1/2 X 9 INCH SIGN	50.00	0.0000	0.0000	0.00%	
	21/2-91/2	2 1/2 X 9 1/2 SIGN	50.00	0.0000	0.0000	0.00%	
	211	2X10 PLATE W/HOLDER	0.00	0.0000	0.0000	0.00%	

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY	CURRENT VAL	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
	211-10	2 X 10 KESK HOLDER	3.00	7.3800	7.3800	0.08%	49,153.750
	211-10R	2X10 HOLDER W/PLATE	27.00	7.2000	7.2000	0.08%	
	211-12	2 X 12 KESK HOLDER	1.00	8.5100	8.5100	0.09%	
	211-12A	2 X 12 NAMEPLY W/HLD	0.00	0.0000	0.0000	0.00%	
	211-6-22	1 1/2 X 6 1/4 POLISHED	14.00	0.0000	0.0000	0.00%	
	211-6-5	1 1/2X6 1/2 NAMEPLATE	0.00	0.0000	0.0000	0.00%	
	211-6-5A	1 1/2X6 1/2 HOLDER	0.00	0.0000	0.0000	0.00%	
	22-10	COUNTCH SIGN W/HOLDER	0.00	0.0000	0.0000	0.00%	
	221	ALUM FINE ENL SD	0.00	0.0000	0.0000	0.00%	
	221-12"	2" X 12" DESK HOLDER	0.00	0.0000	0.0000	0.00%	
	222	ALUM FINE DDL SD	0.00	0.0000	0.0000	0.00%	
	222-10	2X10-DOLE-PLATEMOLDR	0.00	0.0000	0.0000	0.00%	
	222-12"	2X12-DOLE-PLATEMOLDR	0.00	0.0000	0.0000	0.00%	

ITEM	QTY	UNIT	DESCRIPTION	UNIT PRICE	TOTAL PRICE	TAX	TOTAL
239-7021	1	EA	259-DUPLE T. L. WALL HOLDER	0.0000	0.0000	0.00%	0.0000
240	1	EA	ALUM. FRAME SQUARE	0.0000	0.0000	0.00%	0.0000
240-20	1	EA	2" X 10" Q. WALLFRAME	0.0000	0.0000	0.00%	0.0000
240-42	1	EA	4" X 12" SQ. WALLFRAME	0.0000	0.0000	0.00%	0.0000
240-44	1	EA	4" X 4" SH WALLFRAME	0.0000	0.0000	0.00%	0.0000
241-54	1	EA	6 X 6 DIRECTORY	2.5000	2.5000	0.00%	2.5000
241-56	1	EA	6 X 6 DIRECTORY	0.0000	0.0000	0.00%	0.0000
244-23	1	EA	SLIDER FRAME SIGN	0.0000	0.0000	0.00%	0.0000
244-25	1	EA	1 X 6 DESK HOLDER	0.0000	0.0000	0.00%	0.0000
241	1	EA	ALUM FME SNO SQUARE	0.0000	0.0000	0.00%	0.0000
262	1	EA	ALUM FME DBL SQUARE	0.0000	0.0000	0.00%	0.0000
271	1	EA	ALUM FME DBL SQUARE	0.0000	0.0000	0.00%	0.0000
272	1	EA	ALUM FME DBL SQUARE	0.0000	0.0000	0.00%	0.0000
283-7021	1	EA	EXEC. DESK BAR-SQUARE	0.0000	0.0000	0.00%	0.0000
283-7025	1	EA	EXEC. DESK BAR-SQUARE	0.0000	0.0000	0.00%	0.0000
283-7071	1	EA	REPLACEMENT TELLER DRIP	0.0000	0.0000	0.00%	0.0000
283-7118	1	EA	REPLACEMENT INSERT	0.0000	0.0000	0.00%	0.0000
283-7119	1	EA	SYMBOL SIGN-MEN	0.0000	0.0000	0.00%	0.0000
283-7222	1	EA	SYMBOL SIGN-WOMEN	0.0000	0.0000	0.00%	0.0000
283-7270	1	EA	RADIUS CORNER HANDLE	0.0000	0.0000	0.00%	0.0000
283-7777	1	EA	PULL INSERT RADIUS	0.0000	0.0000	0.00%	0.0000
29-10	1	EA	ADDITIONAL CHARACTER	0.0000	0.0000	0.00%	0.0000
3-1	1	EA	1-1/2 X 10 WALL HOLDER	10.0000	10.0000	0.00%	10.0000
3-10	1	EA	1 1/2 X 8 WALL HOLDER	22.0000	22.0000	0.00%	22.0000
3-10/1/2	1	EA	3 X 1 INCH SIGN	50.0000	50.0000	0.00%	50.0000
3-11	1	EA	3 X 1 1/2 INCH SIGN	41.0000	41.0000	0.00%	41.0000
3-11/1/2	1	EA	3 X 1 1/2 INCH SIGN	50.0000	50.0000	0.00%	50.0000
3-12	1	EA	3 X 1 1/2 INCH SIGN	50.0000	50.0000	0.00%	50.0000
3-2	1	EA	3 X 12 INCH SIGN	48.0000	48.0000	0.00%	48.0000
3-21/2	1	EA	3 X 2 INCH SIGN	50.0000	50.0000	0.00%	50.0000
3-3	1	EA	3 X 2 1/2 INCH SIGN	50.0000	50.0000	0.00%	50.0000
3-31/2	1	EA	3 X 3 INCH SIGN	50.0000	50.0000	0.00%	50.0000
3-4	1	EA	3 X 3 1/2 INCH SIGN	50.0000	50.0000	0.00%	50.0000
3-41/2	1	EA	3 X 4 INCH SIGN	50.0000	50.0000	0.00%	50.0000
3-5	1	EA	3 X 4 1/2 INCH SIGN	50.0000	50.0000	0.00%	50.0000
3-51/2	1	EA	3 X 5 INCH SIGN	41.0000	41.0000	0.00%	41.0000
3-5	1	EA	3 X 5 1/2 INCH SIGN	50.0000	50.0000	0.00%	50.0000
3-5	1	EA	3 X 6 INCH SIGN	42.0000	42.0000	0.00%	42.0000

RUN DATE: 06/06/02
 RUN TIME: 2:13P AM

VICTOR RUDDEY STAMP CO.
 INVENTORY CONTROL
 INVENTORY VALUATION REPORT

EXCLUSION DATE: 06/30/02

CLERK: _____
 TOTAL: _____
 TOTAL INVENTORY: _____

DEPT

ITEM ID

DESCRIPTION

QTY-OH-HAND

VALUATION

VALUATION

VALUATION

87,135.59

ITEM ID	DESCRIPTION	QTY-OH-HAND	VALUATION	VALUATION	VALUATION
3-61/2	3 X 5 1/2 INCH SIGN	50.00	0.0000	0.00%	
3-7	3 X 7 INCH SIGN	86.00	0.0000	0.00%	
3-7 1/2	3 X 7 1/2 INCH SIGN	50.00	0.0000	0.00%	
3-8	3 X 8 INCH SIGN	50.00	0.0000	0.00%	
3-8 1/2	3 X 8 1/2 INCH SIGN	50.00	0.0000	0.00%	
3-9	3 X 9 INCH SIGN	70.00	0.0000	0.00%	
3-9 1/2	3 X 9 1/2 INCH SIGN	50.00	0.0000	0.00%	
31/2-1	3 1/2 X 10 INCH SIGN	50.00	0.0000	0.00%	
31/2-10	3 1/2 X 10 1/2 INCH SIGN	50.00	0.0000	0.00%	
31/2-10 1/2	3 1/2 X 10 1/2 INCH SIGN	50.00	0.0000	0.00%	
31/2-11	3 1/2 X 11 INCH SIGN	50.00	0.0000	0.00%	
31/2-11 1/2	3 1/2 X 11 1/2 INCH SIGN	50.00	0.0000	0.00%	
31/2-11 1/2	3 1/2 X 11 1/2 INCH SIGN	50.00	0.0000	0.00%	
31/2-12	3 1/2 X 12 INCH SIGN	50.00	0.0000	0.00%	
31/2-2	3 1/2 X 2 INCH SIGN	50.00	0.0000	0.00%	
31/2-2 1/2	3 1/2 X 2 1/2 INCH SIGN	50.00	0.0000	0.00%	
31/2-3	3 1/2 X 3 INCH SIGN	50.00	0.0000	0.00%	
31/2-3 1/2	3 1/2 X 3 1/2 INCH SIGN	50.00	0.0000	0.00%	
31/2-4	3 1/2 X 4 INCH SIGN	50.00	0.0000	0.00%	
31/2-4 1/2	3 1/2 X 4 1/2 INCH SIGN	50.00	0.0000	0.00%	
31/2-5	3 1/2 X 5 INCH SIGN	50.00	0.0000	0.00%	
31/2-5 1/2	3 1/2 X 5 1/2 INCH SIGN	50.00	0.0000	0.00%	
31/2-6	3 1/2 X 6 INCH SIGN	50.00	0.0000	0.00%	
31/2-6 1/2	3 1/2 X 6 1/2 INCH SIGN	50.00	0.0000	0.00%	
31/2-7	3 1/2 X 7 INCH SIGN	50.00	0.0000	0.00%	
31/2-7 1/2	3 1/2 X 7 1/2 INCH SIGN	50.00	0.0000	0.00%	
31/2-8	3 1/2 X 8 INCH SIGN	50.00	0.0000	0.00%	
31/2-8 1/2	3 1/2 X 8 1/2 INCH SIGN	50.00	0.0000	0.00%	
31/2-9	3 1/2 X 9 INCH SIGN	50.00	0.0000	0.00%	
31/2-9 1/2	3 1/2 X 9 1/2 INCH SIGN	50.00	0.0000	0.00%	
311	ALUM. FRAME ROUND	41.00	36.6400	0.00%	
321	ALUM. FRAME SML, RND	6.00	0.0000	0.00%	
322	ALUM FME DRL RND	0.00	0.0000	0.00%	
361	ALUM FME SNG ROUND	0.00	0.0000	0.00%	
362	ALUM FME DBL ROUND	0.00	0.0000	0.00%	
371	ALUM FME SNG ROUND	0.00	0.0000	0.00%	
372	ALUM FME DBL ROUND	0.00	0.0000	0.00%	
38-10	WALL SIGN/HOLDER	9.00	0.0000	0.00%	
38-12	WALL SIGN/HOLDER	9.00	0.0000	0.00%	
38-2	WALL SIGN/HOLDER	10.00	0.0000	0.00%	
38-3	WALL SIGN/HOLDER	5.00	0.0000	0.00%	
38-36	WALL SIGN/HOLDER	0.00	0.0000	0.00%	
38-4	WALL SIGN/HOLDER	4.00	0.0000	0.00%	
38-5	WALL SIGN/HOLDER	0.00	0.0000	0.00%	
4	VELCRO/MAGNET STRIP	100.00	0.0000	0.00%	
4-1	4 X 1 INCH SIGN	50.00	0.0000	0.00%	
4-10	4 X 10 INCH SIGN	39.00	0.0000	0.00%	
3-10 1/2	3 X 10 1/2 INCH SIGN	50.00	0.0000	0.00%	

VICTOR RUBBER STAMP CO.
INVENTORY CONTROL
INVENTORY VALUATION REPORT

RUN DATE: 06/06/02
RUN TIME: 9:00 AM

EXCLUSION DATE: 06/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY. ON-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
4-11	4-11	1 X 11 INCH SIGN	50.00	0.0000	0.00%	\$7,125.58
4-11/2	4-11/2	4 X 1 1/2 INCH SIGN	50.00	0.0000	0.00%	
4-111/2	4-111/2	4 X 1 1/2 INCH SIGN	50.00	0.0000	0.00%	
4-12	4-12	4 X 12 INCH SIGN	20.00	0.0000	0.00%	
4-2	4-2	4 X 2 INCH SIGN	50.00	0.0000	0.00%	
4-21/2	4-21/2	4 X 2 1/2 INCH SIGN	50.00	0.0000	0.00%	
4-3	4-3	4 X 3 INCH SIGN	50.00	0.0000	0.00%	
4-31/2	4-31/2	4 X 3 1/2 INCH SIGN	50.00	0.0000	0.00%	
4-4	4-4	4 X 4 INCH SIGN	50.00	0.0000	0.00%	
4-41/2	4-41/2	4 X 4 1/2 INCH SIGN	50.00	0.0000	0.00%	
4-5	4-5	4 X 5 INCH SIGN	50.00	0.0000	0.00%	
4-51/2	4-51/2	4 X 5 1/2 INCH SIGN	50.00	0.0000	0.00%	
4-6	4-6	4 X 6 INCH SIGN	40.00	0.0000	0.00%	
4-61/2	4-61/2	4 X 6 1/2 INCH SIGN	50.00	0.0000	0.00%	
4-7	4-7	4 X 7 INCH SIGN	50.00	0.0000	0.00%	
4-71/2	4-71/2	4 X 7 1/2 INCH SIGN	50.00	0.0000	0.00%	
4-8	4-8	4 X 8 INCH SIGN	40.00	0.0000	0.00%	
4-81/2	4-81/2	4 X 8 1/2 INCH SIGN	50.00	0.0000	0.00%	
4-9	4-9	4 X 9 INCH SIGN	48.00	0.0000	0.00%	
4-91/2	4-91/2	4 X 9 1/2 INCH SIGN	50.00	0.0000	0.00%	
40-9	40-9	3/8" SIGN/HOLDER	4.00	0.0000	0.00%	
400	400	NOT STAMPED BADGE:	3571.00	0.0000	0.00%	
400M	400M	NOT STAMPED BADGE:	538.00	0.0000	0.00%	
41/2-1	41/2-1	4 1/2 X 1 INCH SIGN	32.00	0.0000	0.00%	
41/2-10	41/2-10	4 1/2 X 10 INCH SIGN	50.00	0.0000	0.00%	
41/2-101/2	41/2-101/2	4 1/2 X 10 1/2 INCH SIGN	50.00	0.0000	0.00%	
41/2-11	41/2-11	4 1/2 X 11 INCH SIGN	50.00	0.0000	0.00%	
41/2-11/2	41/2-11/2	4 1/2 X 11 1/2 INCH SIGN	50.00	0.0000	0.00%	
41/2-111/2	41/2-111/2	4 1/2 X 11 1/2 INCH SIGN	50.00	0.0000	0.00%	
41/2-12	41/2-12	4 1/2 X 12 INCH SIGN	47.00	0.0000	0.00%	
41/2-2	41/2-2	4 1/2 X 2 INCH SIGN	50.00	0.0000	0.00%	
41/2-21/2	41/2-21/2	4 1/2 X 2 1/2 INCH SIGN	50.00	0.0000	0.00%	
41/2-3	41/2-3	4 1/2 X 3 INCH SIGN	50.00	0.0000	0.00%	
41/2-31/2	41/2-31/2	4 1/2 X 3 1/2 INCH SIGN	50.00	0.0000	0.00%	
41/2-4	41/2-4	4 1/2 X 4 INCH SIGN	9999.00	0.0000	0.00%	
41/2-41/2	41/2-41/2	4 1/2 X 4 1/2 INCH SIGN	9999.00	0.0000	0.00%	

Part No.	Description	QTY	UNIT PRICE	TOTAL PRICE
56-5	WALL SIGN/HOLDER	0.00	0.0000	0.00
57-10	WALL SIGN/HOLDER	0.00	0.0000	0.00
57-8	WALL SIGN/HOLDER	1.00	1.5000	1.50
57-5	WALL SIGN/HOLDER	0.00	0.0000	0.00
B71	ALUM FME SNG-SQUARE	0.00	0.0000	0.00
50-9	WALL SIGN/HOLDER	5.00	5.7000	28.50
6	1 1/2 X 10 PLATE & ILDR	8.00	0.0058	0.46
6-1	6 X 1 INCH SIGN	50.00	0.0000	0.00
6-10	6 X 10 INCH SIGN	50.00	0.0000	0.00
6-10 1/2	6 X 10 1/2 INCH SIGN	50.00	0.0000	0.00
6-11	6 X 11 INCH SIGN	50.00	0.0000	0.00
6-11 1/2	6 X 11 1/2 INCH SIGN	48.00	0.0000	0.00
6-11 1/2	6 X 11 1/2 INCH SIGN	50.00	0.0000	0.00
6-12	6 X 12 INCH SIGN	50.00	0.0000	0.00
6-2	6 X 2 INCH SIGN	59.00	0.0000	0.00
6-2 1/2	6 X 2 1/2 INCH SIGN	46.00	0.0000	0.00
6-3	6 X 3 INCH SIGN	50.00	0.0000	0.00
6-3 1/2	6 X 3 1/2 INCH SIGN	50.00	0.0000	0.00
6-4	6 X 4 INCH SIGN	50.00	0.0000	0.00
6-4 1/2	6 X 4 1/2 INCH SIGN	50.00	0.0000	0.00
6-5	6 X 5 INCH SIGN	50.00	0.0000	0.00
6-5 1/2	6 X 5 1/2 INCH SIGN	50.00	0.0000	0.00
6-6	6 X 6 INCH SIGN	50.00	0.0000	0.00
6-6 1/2	6 X 6 1/2 INCH SIGN	50.00	0.0000	0.00
6-7	6 X 7 INCH SIGN	50.00	0.0000	0.00
6-7 1/2	6 X 7 1/2 INCH SIGN	50.00	0.0000	0.00
6-8	6 X 8 INCH SIGN	50.00	0.0000	0.00
6-8 1/2	6 X 8 1/2 INCH SIGN	47.00	0.0000	0.00
6-9	6 X 9 INCH SIGN	50.00	0.0000	0.00
6-9 1/2	6 X 9 1/2 INCH SIGN	50.00	0.0000	0.00
611	ALUM FRAME ROUND	0.00	0.0000	0.00
621	ALUM FME SNG ROUND	0.00	0.0000	0.00
622	ALUM FME DBL ROUND	0.00	0.0000	0.00
640	ALUM FRAME ROUND	0.00	0.0000	0.00
661	ALUM FME SNG ROUND	1.00	1.0000	1.00
672	ALUM FME DBL ROUND	0.00	0.0000	0.00
7	ALUM FME SNG ROUND	0.00	0.0000	0.00
7027	1 1/2 X 10 FLAT/STAND	0.00	0.0000	0.00
71-10	1 1/2 X 10 DBL-SIDESTION	0.00	0.0000	0.00
71-C	1 1/2 X 10 DBL-SIDESTION	0.00	0.0000	0.00
710-1	13/4-9 1/8 PLATE ONLY	0.00	0.0000	0.00
711	ALUM. FRAME NOTCHED	0.00	0.0000	0.00
711-009	DOUBLE DESK HOLDER	0.00	0.0000	0.00
7123	MCH. FRAME ONLY	0.00	0.0000	0.00
7131	13/4 X 9 1/8 PLATE/HOLNE	0.00	0.0000	0.00
7134	ARCIN. FRAME ONLY	0.00	0.0000	0.00
7137	13/4 X 9 1/8 FRAME	0.00	0.0000	0.00
71291	PLASTIC HOLDER/PLATE	6.00	10.9000	65.40

VICTOR RUBBER STAMP CO.
INVENTORY CONTROL
INVENTORY VALUATION REPORT

RUN DATE: 06/04/02
RUN TIME: 9:59 AM

EXCLUSION DATE: 06/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-ON-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
	71291B	HOLDER, PLASTE, BASE	0.00	0.0000	0.00%	99,195.59
	7143	ARCH. FRAME ONLY	0.00	0.0000	0.00%	
	7144	ARCH. FRAME ONLY	0.00	0.0000	0.00%	
	7119	ARCH. FRAME ONLY	0.00	0.0000	0.00%	
	718-507	DOOR HOLDER	0.00	0.0000	0.00%	
	715-709	PLATE HOLDER	0.00	0.0000	0.00%	
	7164	ARCH. FRAME ONLY	1.00	0.0000	0.00%	
	71651	PLATE WITH HOLDER	0.00	0.0000	0.00%	
	7179	ARCH. FRAME ONLY	2.00	0.0000	0.00%	
	740	ALUM. FRAME NOTCHED	0.00	0.0000	0.00%	
	75-12	UP TO 12"	0.00	0.0000	0.00%	
	75-24	UP TO 24"	0.00	0.0000	0.00%	
	75-36	UP TO 36"	0.00	0.0000	0.00%	
	7500	ARCH. BASE FOR FRAME	4.00	4.8794	0.05%	
	76-12	UP TO 12"	0.00	0.0000	0.00%	
	8	DEPT. SIGN H/HOLDER	11.00	0.0000	0.00%	
	9059	DEPT. SIGN ONLY	0.00	0.0000	0.00%	
	911	ALUM FRAME NOTCHED	1.00	0.0000	0.00%	
	9129	ARCH. FRAME ONLY	0.00	0.0000	0.00%	
	91291	FRAME WITH PLATE	3.00	6.4500	0.07%	
	9199	ARCH. FRAME ONLY	0.00	0.0000	0.00%	
	93-12	UP TO 12"	0.00	0.0000	0.00%	
	93-24	UP TO 24"	0.00	0.0000	0.00%	
	93-36	UP TO 36"	0.00	0.0000	0.00%	
	94-12	UP TO 12"	0.00	0.0000	0.00%	
	94-24	UP TO 24"	0.00	0.0000	0.00%	
	94-36	UP TO 36"	0.00	0.0000	0.00%	
	9	2X15 DEPT. H/HOLDER	60.00	0.0000	0.00%	
	9-12	9" X12"	0.00	0.0000	0.00%	
	9000	FED. BASE BLANK	9.00	14.4000	0.15%	
	919-071	BLK AUTO LIC/HOLDER	5.00	15.0000	0.16%	
	919-574	BLK DIKE LIC/HOLDER	16.00	50.4000	0.51%	
	987-571	CHROMED AUTO LIC/PLT	5.00	13.2500	0.14%	
	987-574	CHROMED BIKE LIC/PLT	6.00	15.5000	0.17%	
	IRAS3-PLATE	ENGRAVED BRATS PLATE	0.00	0.0000	0.00%	
	G-3-9	BLOCK BASE H/SIGN	0.00	0.0000	0.00%	
	HOTS/IMPING	HOT STAMP/ENGR. PLATE	0.00	0.0000	0.00%	
	J30	FTN JACK W/VINYL BKK	25.00	76.2500	0.77%	
	J30	DAUGE ADAPTER	25.00	4.4000	0.05%	
	J36	PLASTIC PIN CL. H/PRT	0.00	0.0000	0.00%	

VICTOR RUDDER STAMP CO.
INVENTORY CONTROL
INVENTORY VALUATION REPORT

J37
J42
K-1-0
L11-10
L11-12
L11-8
L14-10
L14-71/2
L14-8
L16-10
L16-12
L19-10

RUN DATE: 06/06/02
RUN TIME: 9:39 AM

EXCLUSION DATE: 06/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY	ON-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
	L19-0	1 1/2" X8" SIGN/HOLDER	0.00		0.0000	0.00%	70,158.59
	L20-10	1" X10" DESK SIGN	7.00		11.2000	0.12%	
	L23-6	1" X6" DESK SIGN	3.00		3.4500	0.04%	
	L25-7	1" X7" DESK SIGN	6.00		6.1000	0.07%	
	L25-8	1" X8" DESK SIGN	2.00		2.7000	0.03%	
	L48-10	2X10" SIGN W/HOLDER	9.00		22.6800	0.25%	
	L40-12	2X12" SIGN W/HOLDER	3.00		9.7500	0.11%	
	L40-6	2X6 DESK HOLDER	0.00		0.0000	0.00%	
	L48-8	2X8" SIGN W/ HOLDER	7.00		16.8500	0.18%	
	L54-10	1 1/4" X10 SIGN/HOLDER	0.00		0.0000	0.00%	
	L54-21/4	1 1/4" X2 1/4" HOLDER	0.00		0.0000	0.00%	
	L54-6	1 1/4" X6 DESK SIGN	0.00		0.0000	0.00%	
	L54-71/2	1 1/4" X7 1/2 SIGN/HOLDER	0.00		0.0000	0.00%	
	L54-0	1 1/4" X8" SIGN/HOLDER	0.00		0.0000	0.00%	
	L83-10	3/4" X10" DESK SIGN	0.00		0.0000	0.00%	
	L83-4	3/4" X4" DESK SIGN	0.00		0.0000	0.00%	
	L85-6	3/4" X6" DESK HOLDER	0.00		0.0000	0.00%	
	L85-8	3/4" X8" DESK SIGN	0.00		0.0000	0.00%	
	L85-10	LETTER PRINTING	0.00		0.0000	0.00%	
	MA0	MAGNETIC CLIP ONLY	0.00		0.0000	0.00%	
	MAGSTRIP	MAGNETIC STRIP	0.00		0.0000	0.00%	
	METALSION	ALUM/METAL SIGN	0.00		0.0000	0.00%	
	MISC	GRAVORLY SIGN	0.00		0.0000	0.00%	
	OBSOLETE	OBSOLETE HOLDERS	159.00		965.9400	6.18%	
	F1-6	PLASTIC HOLDER ONLY	0.00		0.0000	0.00%	
	01233	6 3/4" X 7 1/2" PLASTER	0.00		0.0000	0.00%	

ITEM ID	DESCRIPTION	QTY	CURRENT	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
PL289	63/4" X 7 1/2" PLaque	6.00	57.5000	0.63%		
PL458D	PLAQUE	1.00	0.0000	0.00%		
PI934A	9 X 12 CLASSIC FLAG	0.00	0.0000	0.00%		
SPI1	PARTITION PIN	29.00	8.4100	0.07%		
VINYL SIGN	VINYL LETTERED SIGN	0.00	0.0000	0.00%		
W100-10	WALL SIGN/HOLDER	0.00	0.0000	0.00%		
W100-12	WALL SIGN/HOLDER	0.00	0.0000	0.00%		
W100-8	WALL SIGN	0.00	0.0000	0.00%		
W28-10	WALL SIGN/HOLDER	0.00	0.0000	0.00%		
W38-4	WALL SIGN/HOLDER	4.00	4.5833	0.05%		
W79-4	WALL SIGN/HOLDER	20.00	0.0000	0.00%		
W28-C	WALL SIGN/HOLDER	4.00	0.0000	0.00%		
W29-10	WALL SIGN/HOLDER	1.00	0.1676	0.00%		
W29-5	WALL SIGN/HOLDER	7.00	7.8766	0.07%		
W29-7	WALL SIGN/HOLDER	0.00	0.0000	0.00%		
W29-8	WALL SIGN/HOLDER	4.00	4.4000	0.05%		
W36-10	WALL SIGN/HOLDER	1.00	1.1000	0.01%		
W36-12	WALL SIGN/HOLDER	1.00	1.4890	0.01%		
W36-4	WALL SIGN/HOLDER	14.00	34.5000	0.27%		
W36-6	WALL SIGN/HOLDER	0.00	0.0000	0.00%		
W36-8	WALL SIGN/HOLDER	0.00	0.0000	0.00%		
W37-10	WALL SIGN/HOLDER	39.00	41.4900	0.42%		
W37-12	WALL SIGN/HOLDER	1.00	0.0000	0.00%		
W37-8	WALL SIGN/HOLDER	1.00	1.3100	0.02%		
W4-8	1 1/2 X 8 1/2" DESK HOLDER	1.00	0.0000	0.00%		
W40-10	WALL SIGN/HOLDER	0.00	0.0000	0.00%		
W40-0	WALL SIGN/HOLDER	0.00	0.0000	0.00%		

VICTOR RUBBER STAMP CO.
INVENTORY CONTROL
INVENTORY VALUATION REPORT

RUN DATE: 04/02/02
RUN TIME: 9:09 AM

EXCLUSION DATE: 04/30/02

ITEM ID	DESCRIPTION	QTY	CURRENT	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
W46-10	WALL SIGN/HOLDER	0.00	0.0000	0.00%		
W46-8	WALL SIGN/HOLDER	14.00	17.5000	0.19%		
W47-10	WALL SIGN/HOLDER	0.00	0.0000	0.00%		
W47-C	WALL SIGN/HOLDER	0.00	0.0000	0.00%		
W47-10	WALL SIGN/HOLDER	0.00	0.0000	0.00%		
W49-C	WALL SIGN/HOLDER	0.00	0.0000	0.00%		
W51-10	WALL SIGN/HOLDER	0.00	0.0000	0.00%		
W51-8	WALL SIGN/HOLDER	0.00	0.0000	0.00%		
W52-10	WALL SIGN/HOLDER	1.00	2.1000	0.02%		
W52-8	WALL SIGN/HOLDER	0.00	0.0000	0.00%		
						99,135.59

ITEM #	DESCRIPTION	QTY	UNIT PRICE	TOTAL PRICE	TAX	TOTAL
436-10	WALL SIGN/HOLDER	0.00	0.0000	0.0000	0.00%	0.0000
436-0	WALL SIGN/HOLDER	0.00	0.0000	0.0000	0.00%	0.0000
437-10	WALL SIGN/HOLDER	0.00	0.0000	0.0000	0.00%	0.0000
437-0	WALL SIGN/HOLDER	0.00	0.0000	0.0000	0.00%	0.0000
438-10	WALL SIGN/HOLDER	0.00	0.0000	0.0000	0.00%	0.0000
438-8	WALL SIGN/HOLDER	0.00	0.0000	0.0000	0.00%	0.0000
439-10	WALL SIGN/HOLDER	0.00	0.0000	0.0000	0.00%	0.0000
439-8	WALL SIGN/HOLDER	0.00	0.0000	0.0000	0.00%	0.0000
440-10	WALL SIGN/HOLDER	0.00	0.0000	0.0000	0.00%	0.0000
440-0	WALL SIGN/HOLDER	0.00	0.0000	0.0000	0.00%	0.0000
441-10	WALL SIGN/HOLDER	4.00	0.0000	0.0000	0.00%	0.0000
441-15	WALL SIGN/HOLDER	3.00	0.0000	0.0000	0.00%	0.0000
441-8	WALL SIGN/HOLDER	0.00	0.0000	0.0000	0.00%	0.0000
442-10	WALL SIGN/HOLDER	0.00	0.0000	0.0000	0.00%	0.0000
442-8	WALL SIGN/HOLDER	0.00	0.0000	0.0000	0.00%	0.0000
DEPARTMENT TOTALS		220485.00		1199.9803	-13.11%	220485.00
# ITEMS:						

EXPIRATION DATE: 04/20/00

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-ON-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VACUATION
411	106PND	IDEAL 100 PAD ONLY	3.00	2.0500	0.02%	89,155.59
	170R	.6075 ROUND S/TINKER	1.00	2.5000	0.03%	
	200PMT	MISC. 2000 ITEM	0.00	0.0000	0.00%	
	22/2300	IDEAL 200 PAD ONLY	2.00	1.5000	0.02%	
	22/2300	PAD ONLY	4.00	-45.3600	-0.50%	
	300P4D	IDEAL 300 PAD ONLY	6.00	-19.6200	-0.22%	
	3110	IDEAL DATER	5.00	3.7500	0.04%	
	3150	IDEAL LOCAL DATER	0.00	0.0000	0.00%	
	3170	IDEAL LOCAL DATER	0.00	0.0000	0.00%	
	3350	IDEAL DATER	0.00	0.0000	0.00%	
	3450	SINGLE BRIDGE DATER	0.00	0.0000	0.00%	
	3485	BUDDLE BRIDGE DATER	0.00	0.0000	0.00%	
	3550	DIE PLATE DATER	0.00	0.0000	0.00%	
	4000A	DIE PLATE DATER	1.00	0.0000	0.00%	
	4000B	11/2X2 DATER	0.00	0.0000	0.00%	
	4000C	11/2X2 DATER	0.00	0.0000	0.00%	
	4000D	2X2 DATER	0.00	0.0000	0.00%	
	4000E	11/2X2 1/2 DATER	0.00	0.0000	0.00%	
	4000F	2 INCH ROUND STAMP	0.00	0.0000	0.00%	
	406R	1.525 ROUND S/TINKER	1.00	7.5000	0.08%	
	4214	PKTIVITY DATER	0.00	0.0000	0.00%	
	5000H	F/B DIE PLATE DATER	0.00	0.0000	0.00%	
	5000I	F/D DIE PLATE DATER	0.00	0.0000	0.00%	
	5000J	F/B DIE PLATE DATER	0.00	0.0000	0.00%	
	5000K	F/D DIE PLATE DATER	0.00	0.0000	0.00%	
	5000L	IDEAL 50 PAD ONLY	0.00	0.0000	0.00%	
	5500-12	12 HOUR DATER	32.00	17.6000	0.19%	
	5500A	21/8 X 13/8 DATER	0.00	0.0000	0.00%	
	5500B	11/2X2 DIC PLATE DTR	0.00	0.0000	0.00%	
	5500C	2X2 DIE PLATE DATER	0.00	0.0000	0.00%	
	5500D	17/8X23/4 D/P DATER	0.00	0.0000	0.00%	
	5500E	2" ROUND DATER	0.00	0.0000	0.00%	
	5714	IDEAL 1/2" SELF-INK	0.00	0.0000	0.00%	
	5722	IDEAL 3/4 X 3/4 S/T	3.00	8.1000	0.09%	
	5732	1.25 X 1.25 SELF-INK	0.00	0.0000	0.00%	
	5732D	11/8 X 11/8 S/T DATER	0.00	0.0000	0.00%	
	57420	SELF-INKING DATER	1.00	6.3000	0.07%	
	5770	IDEAL 5770 SELF-INKER	0.00	0.0000	0.00%	
	5811	IDEAL 5811 S/TINKLY	0.00	0.0000	0.00%	
	5812	5812 S/T NUMBERER	3.00	12.7500	0.14%	
	5830	DATER	1.00	8.7000	0.10%	
	5830ZPAD	IDEAL LINE DATER	4.00	4.0500	0.05%	
	5831	IDEAL SELF-INK DATER	1.00	0.0000	0.00%	
	5850	IDEAL SELF-INK DATER	1.00	0.0000	0.00%	

VICTOR RUBBER STAMP CO.
INVENTORY CONTROL
INVENTORY VALUATION REPORT

PAGE 22

PLAIN SELF-INKER
IDEAL TWO COLOR PAD
6400/6410 PAD ONLY
6410 SELF-INK DATER
IDEAL LINE DATER
PLAIN SELF-INKER

6400
6400/6410
6400/6410
6410
6430
6400

17.00
0.00
0.00
0.00
12.00
7.00
0.00
1.00
1.00
0.00
0.00
1.00
0.00
1.00
0.00
0.00
0.00
1.00
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0.00
0.00
0.00
52.00
5.00
5.00
0.00
0.00
0.00
2.00
0.00
1.00
0.00
0.00

0.0000
0.0000
0.11%
0.21%
1.56%
0.0000
0.10%

34,0500
0.0000
0.0000
0.0000
27,0000
12,0000
30,0000
0.0000
2,7500
2,4500
0.0000
0.0000
2,8500
2,4500
44,0000
0.0000
0.0000
0.0000
0.0000
0.0000
203,0000
0.0000
0.0000
0.0000
1,0000
0.0000
3,9000
0.0000
0.0000
40,1800

0.28%
0.00%
0.00%
0.00%
0.27%
0.19%
0.33%
0.00%
0.03%
0.02%
0.00%
0.00%
0.03%
0.02%
0.03%
0.00%
0.00%
0.00%
0.00%
0.00%
2.27%
0.00%
0.00%
0.00%
0.10%
0.00%
0.04%
0.00%
0.00%
0.44%

DEPT --- ITEM ID --- DESCRIPTION --- CURRENT QTY-OH-HAND --- IYEM VALUATION --- % TOTAL VALUATION --- TOTAL INVENTORY VALUATION ---

35002PAD	TWO COLOR PAD ONLY	17.00	34,0500	0.28%	\$7,155.99
6500PAD	6510 SELFINK DATER	0.00	0.0000	0.00%	
6600	PLAIN SELF-INKER	0.00	0.0000	0.00%	
6600/6610	TWO COLOR PAD ONLY	12.00	27,0000	0.27%	
6610	ONE COLOR PAD ONLY	7.00	12,0000	0.19%	
6710	6510 SELFINK DATER	0.00	30,0000	0.33%	
6710	PLAIN SELF-INKER	0.00	0.0000	0.00%	
67002PAD	TWO COLOR PAD ONLY	1.00	2,7500	0.03%	
6700PAD	ONE COLOR PAD ONLY	1.00	2,4500	0.02%	
6710	6710 SELFINK DATER	0.00	0.0000	0.00%	
6800	PLAIN SELF-INKER	1.00	2,8500	0.03%	
6800/6810	TWO COLOR PAD ONLY	0.00	2,4500	0.02%	
6810	ONE COLOR PAD ONLY	1.00	44,0000	0.03%	
6810/6810	6810 SELFINK DATER	0.00	0.0000	0.00%	
6810/6810	PLAIN SELF-INKER	0.00	0.0000	0.00%	
6810/6810	ALPHANUMERICAL STAMP	0.00	0.0000	0.00%	
6810/6810	ALPHANUMERICAL STAMP	0.00	0.0000	0.00%	
6810/6810	ALPHA BAND STAMP	0.00	0.0000	0.00%	
6810/6810	ALPHA BAND STAMP	0.00	0.0000	0.00%	
6810/6810	ATLAS POKET CASE	1.00	0.0000	0.00%	
6810/6810	BASELOCK RUBBER	52.00	203,0000	2.27%	
6810/6810	DATES PAD	0.00	0.0000	0.00%	
6810/6810	AD BAND NUMBERER	5.00	0.0000	0.00%	
6810/6810	H1 BAND NUMBERER	5.00	0.0000	0.00%	
6810/6810	H2 BAND NUMBERER	0.00	0.0000	0.00%	
6810/6810	7 1/4 AUTO-NUM-MACH	0.00	1,0000	0.00%	
6810/6810	MISCELLANEOUS COMET	0.00	0.0000	0.00%	
6810/6810	COMET PAD ONLY	2.00	0.0000	0.00%	
6810/6810	COPYHOLDER ONLY	0.00	3,9000	0.04%	
6810/6810	2000-PLATE STAMP	0.00	0.0000	0.00%	
6810/6810	SPECIAL EMPLOYER	0.00	0.0000	0.00%	
6810/6810		1.00	40,1800	0.44%	

EXCLUSION DATE: 06/30/02

RUN DATE: 06/06/02
RUN TIME: 9:09 AM

VICTOR RUBBER STAMP CO.
INVENTORY CONTROL
INVENTORY VALUATION REPORT

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-CR-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
EZLD/MISC	EZ LINE DATER	EZ LINE DATER	0.00	0.0000	0.00%	0.0000
EZLN/MISC	EZ DRND NUMBERER	EZ DRND NUMBERER	0.00	0.0000	0.00%	0.0000
EZLOCAL/MISC	MISC EZ LOCAL DTR	MISC EZ LOCAL DTR	0.00	0.0000	0.00%	0.0000
EZPAD71172	EAGLEZEPHYR PAD ONLY	EAGLEZEPHYR PAD ONLY	0.00	0.0000	0.00%	0.0000
EZPAD71178	EAGLEZEPHYR PAD ONLY	EAGLEZEPHYR PAD ONLY	5.9400	5.9400	0.06%	5.9400
EZPAD84	EAGLEZEPHYR PAD ONLY	EAGLEZEPHYR PAD ONLY	5.00	12.5000	0.14%	12.5000
EZPAD85	EAGLEZEPHYR PAD ONLY	EAGLEZEPHYR PAD ONLY	0.00	0.0000	0.00%	0.0000
FLAO	SMINKING FLAO STAMP	SMINKING FLAO STAMP	0.00	0.0000	0.00%	0.0000
GR/LINE	GR/LINE TYPE SET	GR/LINE TYPE SET	0.00	0.0000	0.00%	0.0000
IDEAL100	1 IDEAL SELF INKER	1 IDEAL SELF INKER	347.00	057.8400	0.57%	057.8400
IDEAL200	2 IDEAL SELF INKER	2 IDEAL SELF INKER	271.00	627.2800	6.27%	627.2800
IDEAL300	3 IDEAL SELF INKER	3 IDEAL SELF INKER	42.00	138.3100	1.31%	138.3100
IDEAL50	5 IDEAL SELF INKER	5 IDEAL SELF INKER	69.00	142.0000	1.42%	142.0000
IDEALINK	60C BOTTLE IDEAL INK	60C BOTTLE IDEAL INK	14.00	9.0700	0.09%	9.0700
JUSTRITE/MISC	MISC. JUSTRITE	MISC. JUSTRITE	1.00	0.0000	0.00%	0.0000
LIDEALINK	L. BOTTLE IDEAL INK	L. BOTTLE IDEAL INK	13.00	19.5000	0.19%	19.5000
LPD/MISC	LOCAL STYLE DATER	LOCAL STYLE DATER	11.00	78.0000	0.78%	78.0000
LXCRD/MISC	COND LOCAL DATER	COND LOCAL DATER	0.00	0.0000	0.00%	0.0000
LXCRN/MISC	COND LOCAL NUMBERER	COND LOCAL NUMBERER	1.00	9.7700	0.11%	9.7700
MSPADISH	PAD DISK FOR DATER	PAD DISK FOR DATER	0.00	0.0000	0.00%	0.0000
MISC	MISCELLANEOUS ITEMS	MISCELLANEOUS ITEMS	2191.00	780.3690	7.80%	780.3690

VICTOR RUBBER STAMP CO.
INVENTORY CONTROL

INVENTORY VALUATION REPORT

RUN DATE: 06/06/02
RUN TIME: 9:59 AM

EXCLUSION DATE: 06/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-CR-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
PADR/MISC	MISC. MACHINE PADS	MISC. MACHINE PADS	52.00	0.0000	0.00%	0.0000
P70	PULLMAN DATER #0	PULLMAN DATER #0	5.00	9.2100	0.10%	9.2100
P81	PULLMAN DATER #1	PULLMAN DATER #1	1.00	2.7000	0.03%	2.7000
PD11/2	PULLMAN DATER #1 1/2	PULLMAN DATER #1 1/2	0.00	0.0000	0.00%	0.0000
P82	PULLMAN DATER #2	PULLMAN DATER #2	2.00	0.0000	0.00%	0.0000
P83	PULLMAN DATER #3	PULLMAN DATER #3	0.00	0.0000	0.00%	0.0000
FENCILCAP	FENCIL CAP ANY SIZE	FENCIL CAP ANY SIZE	0.00	0.0000	0.00%	0.0000
PNO	PULLMAN NUMBERER	PULLMAN NUMBERER	0.00	0.0000	0.00%	0.0000
FN00	PULLMAN NUMBERER	PULLMAN NUMBERER	0.00	0.0000	0.00%	0.0000
PN1	PULLMAN NUMBERER	PULLMAN NUMBERER	0.00	0.0000	0.00%	0.0000
PN2	PULLMAN NUMBERER	PULLMAN NUMBERER	0.00	0.0000	0.00%	0.0000
PN2 1/2	PULLMAN NUMBERER	PULLMAN NUMBERER	0.00	0.0000	0.00%	0.0000
PN3	PULLMAN NUMBERER	PULLMAN NUMBERER	0.00	0.0000	0.00%	0.0000
PN4	PULLMAN NUMBERER	PULLMAN NUMBERER	0.00	0.0000	0.00%	0.0000
PNS	PULLMAN NUMBERER	PULLMAN NUMBERER	0.00	0.0000	0.00%	0.0000
PBENCO	PULLMAN NUMBERER	PULLMAN NUMBERER	0.00	0.0000	0.00%	0.0000

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY ON HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
PULLMAN	PULLMAN NUMBERER		0.00	0.0000	0.00%	
R20	1" DIA PLAIN S/I		0.00	0.0000	0.00%	
R30	PRINTER R20		6.00	14,9400	0.49%	
R40	2000+ R30 DATER		0.00	0.0000	0.00%	
R40	15/8" DIA PLAIN S/I		0.00	0.0000	0.00%	
R40	R-40 DATER		0.00	0.0000	0.00%	
R40PAD	R40 PAD ONLY		0.00	0.0000	0.00%	
R50	2" DIA PLAIN S/I		0.00	0.0000	0.00%	
R50DATER	2" DATER		0.00	0.0000	0.00%	
R50PAD	R30 PVD ONLY		15.00	44,3500	0.51%	
RAP	RAP LOGPRINT		0.00	0.0000	0.00%	
RAPPAD0	2 1/4-3 1/2 #0 PAD		24.00	40,2900	0.41%	
STAMPAD1	2 3/4-4 1/2 #1 PAD		74.00	126,5500	1.37%	
STAMPAD2	J-6 #2 STAMP PAD		11.00	97,7800	0.95%	
STAMPAD3	4 3/8-7 1/4 #3 PAD		0.00	0.0000	0.00%	
STAMPAD4	4-9/16 #4 STAMP PAD		0.00	0.0000	0.00%	
STAMPACK	STAMPTRAK		0.00	0.0000	0.00%	
STATITE	MISC. STATITE SETS		0.00	0.0000	0.00%	
STATITEHOLLER	STATITE HOLDER ONLY		0.00	0.0000	0.00%	
STEELSTAMP	STEEL STAMPS		0.00	0.0000	0.00%	
STONEPAD	STONE PAD		0.00	0.0000	0.00%	
TRODAT/MISC	TRODAT MISC. STAMP		0.00	0.0000	0.00%	
TRODATPAD	MISC. TRODAT PAD		0.00	0.0000	0.00%	
XCPN/MISC	COND. BAND NUMBERER		0.00	0.0000	0.00%	
XCPN1	PULLMAN NUMBERER		0.00	0.0000	0.00%	
XCPN2	CONDENSED NUMBERER		0.00	0.0000	0.00%	
XCPN3	CONDENSED NUMBERER		0.00	0.0000	0.00%	
XCPN4	CONDENSED NUMBERER		0.00	0.0000	0.00%	
XCPN5	CONDENSED NUMBERER		0.00	0.0000	0.00%	
XCPNBAND	BANDS ONLY		0.00	0.0000	0.00%	
DEPARTMENT TOTALS:			3977.00	3645.8399	10.04%	

RUN DATE: 06/06/02
 RUN TIME: 01:39 AM

VICTOR RUBBER STAMP CO.
 INVENTORY CONTROL
 INVENTORY VALUATION REPORT

EX. LUGION DATE: 06/30/02

012

BANDREPAIR
MACHINE
MISC

NEW DATER BANDS
MISC MACHINE REPAIR
MISC. MACHINE REPAIR

DEPARTMENT TOTALS:
41 ITEMS

3.00

11.00
13.00
39.00
63.00

22.6182
246.8459
590.6500
860.3141

0.25%
2.65%
6.45%

9.40%

49,155.59

RUN DATE: 01/10/02
 RUN TIME: 9:10 AM

VICTOR RUBBER STAMP CO.
 INVENTORY CONTROL
 INVENTORY VALUATION REPORT

EXCLUSION DATE: 06/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-OR-UNIT	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
410	C292	DESK CLOCK W/PEN	0.00	0.0000	0.00%	
	MISC	MISC. PLAQUES/PLATES	16.00	180.6000	1.97%	180,155.89
	P1062	QUALITY EMPLOYEE OF	0.00	0.0000	0.00%	
	P1069	MANAGER OF THE QUART	0.00	0.0000	0.00%	
	P1101A	PLAQUE	1.00	0.0000	0.00%	
	P1124	11" X 15" PLAQUE	1.00	32.5000	0.36%	
	P1612	5 YEAR PLAQUE	1.00	0.0000	0.00%	
	P2042U	P2042D	1.00	0.0000	0.00%	
	P2045	CLASSIC 7 X 12	1.00	0.0000	0.00%	
	P2770A	MULTI PERPETUAL PLOE	2.00	17.9450	0.15%	
	P41260	PLAQUE	0.00	48.0000	0.52%	
	P4126B	8 1/2 X 10 1/2 GRAY PLOE	0.00	0.0000	0.00%	
	P4126C	PLAQUE-7 1/2 X 9 GEMSTONE	0.00	0.0000	0.00%	
	P6527	PLAQUE	1.00	0.0000	0.00%	
	PIN	TACK PIN	0.00	0.0000	0.00%	
	PLAQUE/11190	PLAQUE	0.00	0.0000	0.00%	
DEPARTMENT TO PALS:			24.00	274.8650	0.01%	
# ITEMS:			16.00			

RUN DATE: 06/06/02
 RUN TIME: 9:39 AM

VICTOR RUBBER STAMP CO.
 INVENTORY CONTROL
 INVENTORY VALUATION REPORT

PRICE 26

EXCLUSION DATE: 06/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-ON-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
414	MISC 701	MISC BANK RESALE TELLER STAMP	25.00 1.00	195.7500 12.4500	2.14% 0.14%	59,155.59
DEPARTMENT TOTALS:			26.00	208.2000	2.27%	
# ITEMS:			2			

RUN DATE: 06/06/02
RUN TIME: 9:39 AM

VICTOR RUBBER STAMP CO.
INVENTORY CONTROL
INVENTORY VALUATION REPORT

EXCLUSION DATE: 06/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-ON-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
415	3	LINE ENDORSEMENT	99466.00	0.0000	0.00%	197,155.59
	4	LINE ENDORSEMENT	59514.00	0.0000	0.00%	
	5	LINE ENDORSEMENT	99362.00	0.0000	0.00%	
	6	LINE ENDORSEMENT	24231.00	0.0000	0.00%	
	7	LINE ENDORSEMENT	-6273.00	-0.0000	-0.00%	
	8	LINE ENDORSEMENT	51639.00	0.0000	0.00%	

9 LINE ENDORSEMENT
MISC BANK END. STAMP

504.00
99718.00
561579.00

0.0000
0.0000
0.0000

0.00%
0.00%
0.00%

MISC
DEPARTMENT TOTALS
4 ITEMS 8.00

RUN DATE: 06/06/02
 RUN TIME: 9:39 AM

VICTOR RUBBER STAMP CO.
 INVENTORY CONTROL
 INVENTORY VALUATION REPORT

EXCLUSION DATE: 06/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
410	A1	ACCOUNT CLOSED	0.00	0.0000	0.00%	
	A10	IDEAL #2 RED INK	98.00	0.0000	0.00%	98.155109
	A2	ACCT. CLOSED/SERVICE	06.00	0.0000	0.00%	
	A3	ACCT. CLOSED/DUE TO	93.00	0.0000	0.00%	
	A4	ALL MONIES PAYABLE	99.00	0.0000	0.00%	
	A5	AMOUNT OF WITHIN	08.00	0.0000	0.00%	
	A6	APPROVED FOR RATE BY	94.00	0.0000	0.00%	
	A7	ASSISTANT OPERATIONS	92.00	0.0000	0.00%	
	A8	A.T.H.	52.00	0.0000	0.00%	
	A9	ACH RETURN FR. ACJ	99.00	0.0000	0.00%	
	B1	WILL BRANCH DIRECT	98.00	0.0000	0.00%	
	B2	BONDS SOLD	98.00	0.0000	0.00%	
	B3	BONDS CASIED	98.00	0.0000	0.00%	
	B4	BONBROWERS COPY	83.00	0.0000	0.00%	
	B5	BANK OF AMERICA ADDI	92.00	0.0000	0.00%	
	B6	B OF AMER. EXPRESS	99.00	0.0000	0.00%	
	C1	CASH BAKFAKTION	75.00	0.0000	0.00%	
	C10	"CTR" FILLED	99.00	0.0000	0.00%	
	C11	COPY	81.00	0.0000	0.00%	
	C12	CREDIT ANALYSIS	97.00	0.0000	0.00%	
	C13	CERTIFIED	99.00	0.0000	0.00%	
	C14	CANCELLED IN LABOR	99.00	0.0000	0.00%	
	C15	CERTIFIED TO DATE:	88.00	0.0000	0.00%	
	C16	CERTIFIED MAIL	97.00	0.0000	0.00%	
	C17	CENTRAL PKG 97	97.00	0.0000	0.00%	
	C18	CASH CERTIFICATION	99.00	0.0000	0.00%	
	C19	CERTIFIED TO BE	97.00	0.0000	0.00%	
	C20	CLOSED	85.00	0.0000	0.00%	
	C21	CLUB 60	17.00	0.0000	0.00%	
	C22	CREDITED TO THE ACCT	59.00	0.0000	0.00%	
	C23	CREDITED TO THE ACCT	97.00	0.0000	0.00%	
	C24	CANCELLED	99.00	0.0000	0.00%	
	C25	TERMINAL DEPOSITS	84.00	0.0000	0.00%	
	C26	DEPOSITS MADE AFTER	80.00	0.0000	0.00%	
	C27	DEPOSIT MADE ON SAT.	99.00	0.0000	0.00%	
	C28	DO NOT ACDEPCT	99.00	0.0000	0.00%	
	C29	DO NOT PRESENT AGAIN	99.00	0.0000	0.00%	
	C30	DUPLICATE	88.00	0.0000	0.00%	
	C31	PD 11/2 DATER	92.00	0.0000	0.00%	
	C32	PD 1 DATER	82.00	0.0000	0.00%	
	C33	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C34	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C35	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C36	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C37	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C38	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C39	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C40	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C41	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C42	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C43	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C44	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C45	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C46	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C47	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C48	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C49	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C50	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C51	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C52	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C53	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C54	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C55	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C56	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C57	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C58	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C59	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C60	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C61	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C62	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C63	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C64	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C65	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C66	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C67	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C68	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C69	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C70	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C71	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C72	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C73	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C74	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C75	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C76	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C77	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C78	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C79	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C80	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C81	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C82	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C83	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C84	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C85	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C86	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C87	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C88	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C89	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C90	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C91	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C92	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C93	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C94	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C95	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C96	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C97	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C98	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C99	PHORESAINT-GUARAN	82.00	0.0000	0.00%	
	C100	PHORESAINT-GUARAN	82.00	0.0000	0.00%	

VICTOR RUBNER STAMP CO.
INVENTORY CONTROL
INVENTORY VALUATION REPORT

RUN DATE: 06/06/02
RUN TIME: 9:37 AM

EXCLUSION DATE: 06/30/02

ENDORSEMENT MISSING
20-0243/END. CANCELLED
FOOTHILL INDEPENDENT
FLORAL RESERVE INHA
ADDRESS STAMP
FOOTHILL INDEP. BANK
WITH-OUT WARRANTY
COLLECTION NO.
F.L.R. J.T. BANK

99.00
99.00
99.00
99.00
99.00
99.00
99.00
99.00

0.0000
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0.00%
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0.00%
0.00%
0.00%

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-ON-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
	F8	FID SYSTEM	99.00	0.0000	0.00%	59,105.50
	F9	F.I.R. BUY RATE	99.00	0.0000	0.00%	
	FA7	PAY TO THE ORDER OF	0.00	0.0000	0.00%	
	GL-C02	CASH TELLER #	99.00	0.0000	0.00%	
	GL-E01	COLLECTING	99.00	0.0000	0.00%	
	GL-R01	EXCHANGE	99.00	0.0000	0.00%	
	GL-N01	MISC INCOME	99.00	0.0000	0.00%	
	GL-R01	NSF FEES WAIVED/RES	99.00	0.0000	0.00%	
	GL-R02	R-TYPE-100	99.00	0.0000	0.00%	
	GL-R03	RECUR DIFFERENCES	99.00	0.0000	0.00%	
	GL-R04	REJECTED DBA CREDITS	99.00	0.0000	0.00%	
	GL-R05	REJECTED DBA DEBITS	99.00	0.0000	0.00%	
	GL-R06	REJECTED SAVINGS CRD	99.00	0.0000	0.00%	
	GL-T01	REJECTED SAVINGS DDT	99.00	0.0000	0.00%	
	GL-T02	TELLERS CASH DIFF	99.00	0.0000	0.00%	
	GL-V01	TRANS IN PROCESS	99.00	0.0000	0.00%	
	GL-W01	VARIOUS	99.00	0.0000	0.00%	
	I1	WIRE TRANSFER FEE	99.00	0.0000	0.00%	
	I2	IN CONSIDERATION OF	99.00	0.0000	0.00%	
	I3	INDIVIDUAL RETIREMEN	99.00	0.0000	0.00%	
	I4	INITIAL STAMP	99.00	0.0000	0.00%	
	INC2	INTEREST ON THE WITH	99.00	0.0000	0.00%	
	L1	REPROVIDED BY	100.00	0.0000	0.00%	
	L2	LOAN COMMITTEE REPTG	99.00	0.0000	0.00%	
	M1	L.A. BRANCH FED. RES	99.00	0.0000	0.00%	
	M2	MACHINE COUNT	99.00	0.0000	0.00%	
	M3	MARJIE MIDLAND BANK	99.00	0.0000	0.00%	
	M4	MUTUAL INTEREST	99.00	0.0000	0.00%	

VICTOR RUBBER STAMP CO.
INVENTORY CONTROL
INVENTORY VALUATION REPORT

RUN DATE: 06/01/02
- RUN TIME: 4:09 AM

EXCLUSION DATE: 06/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-ON-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
M4		MAXIMUM PRODUCTIBLE			0.00%	
M5		MISC. CODE STAMPS	99.00	0.0000	0.00%	
M6		NOT USED FOR PURPOSES	100.00	0.0000	0.00%	
M7		NON ACCOUNT	27.00	0.0000	0.00%	
M8		NSF/UC/REF TO MKR	68.00	0.0000	0.00%	
M9		NUMBER OF ACCOUNTS	99.00	0.0000	0.00%	
M10		FOOTHILL ARTWORK	99.00	0.0000	0.00%	
M11		OPERATIONS OFFICER	99.00	0.0000	0.00%	
M12		OUR INTEREST SATISF.	99.00	0.0000	0.00%	
M13		PLEASE CHECK ORDER	91.00	0.0000	0.00%	
M14		PLEASE ENCLOSE	82.00	0.0000	0.00%	
M15		PAID/BOND	92.00	0.0000	0.00%	
M16		PAYMENT STOPPED	99.00	0.0000	0.00%	
M17		PAY TO THE ORDER OF	99.00	0.0000	0.00%	
M18		PHONE	98.00	0.0000	0.00%	
M19		PLEASE INITIAL	96.00	0.0000	0.00%	
M20		PAID	96.00	0.0000	0.00%	
M21		RECEIVED IN MAIL	73.00	0.0000	0.00%	
M22		REGISTERED MAIL	96.00	0.0000	0.00%	
M23		RECEIVED	99.00	0.0000	0.00%	
M24		RETURNED UNPAID	91.00	0.0000	0.00%	
M25		REJECTED ITEMS REPA.	90.00	0.0000	0.00%	
M26		COOKIE #2-12 IIR DTR	99.00	0.0000	0.00%	
M27		COOKIE #2-12 IIR DTR	0.00	0.0000	0.00%	
M28			0.00	0.0000	0.00%	

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-ON-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
M12		CTDD#11/2	0.00	0.0000	0.00%	
M12		RECEIVED IN NIGHT DR	77.00	0.0000	0.00%	
M12		RECEIVED IN MAIL	66.00	0.0000	0.00%	
M12		RECEIVED IN ERROR	99.00	0.0000	0.00%	
M12		RENEWED	99.00	0.0000	0.00%	
M12		REQUIRE: ADMIN APPR	99.00	0.0000	0.00%	
M12		REVIEWED BY	99.00	0.0000	0.00%	
M12		SHIP TO BANK	99.00	0.0000	0.00%	
M12		SIG. GUARANTEED	99.00	0.0000	0.00%	
M12		SUPERSLIPED	92.00	0.0000	0.00%	
M12		SUSPENSE RESOURCES	99.00	0.0000	0.00%	
M12		TO THE Foothill Ind.	99.00	0.0000	0.00%	
M12		TSM CREDIT BADA	99.00	0.0000	0.00%	

TRUSTEE FOR
 LMO SIG. REQUIRED
 THIS PHOTO COPY IS
 VOID
 VOIDED AND REPLACED

DEPARTMENT TOTALS: 141.00
 # ITEMS

99.00	0.0000	0.00%
99.00	0.0000	0.00%
99.00	0.0000	0.00%
98.00	0.0000	-0.00%
10794.00	0.0000	0.01%

RUN DATE: 06/05/02
 RUN TIME: 7:09 AM

VICTOR RUBBER STAMP CO.
 INVENTORY CONTROL
 INVENTORY VALUATION REPORT

PAGE 31

EXCLUSION DATE: 06/30/02

CURRENCY ITEM % TOTAL TOTAL INVENTORY

DEPT

ITEM ID

DESCRIPTION

QTY-OFF-HAND

VALUATION

VALUATION

VALUATION

417

FLEXLIGHT

FLEXLIGHT PLATES

10.00

627.9000

6.84%

DEPARTMENT TOTALS:

10.00

627.9000

6.84%

6.84%

627.9000

6.84%

6.84%

1.00

627.9000

6.84%

6.84%

6.84%

6.84%

6.84%

6.84%

99.185.50

6.84%

6.84%

6.84%

6.84%

6.84%

6.84%

6.84%

RUN DATE: 06/06/02
 RUN TIME: 9:39 AM

VICTOR RUBBER STAMP CO.
 INVENTORY CONTROL
 INVENTORY VALUATION REPORT

EXCLUSION RATE: 0.5/50.02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-ON-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
501	1"MLDG.	BROWN PLASTIC MLDG.	10.00	24.85000	0.27%	49,155.59
	1"MT.	BROWN PLASTIC	0.00	0.00000	0.00%	
	1/2"MLDG.	BROWN PLASTIC MLDG.	10.00	18.40000	0.20%	
	1/2"MT.	1/2 PLASTIC MT.	0.00	0.00000	0.00%	
	1/4"MLDG.	BROWN PLASTIC MLDG.	30.00	37.10000	0.41%	
	1/4"MT.	1/4 MOUNT/PLASTIC	10.00	9.60000	0.10%	
	1 1/2" MOUNT PLASTIC	1 1/2 MOUNT PLASTIC	10.00	29.95000	0.33%	
	1 1/4" MLDO.	BROWN PLASTIC MLDG.	15.00	53.40000	0.58%	
	1 1/4" MT.	WALNUT FINISH PLAST	5.00	11.00000	0.12%	
	1 1/8" MLDO.	BROWN PLASTIC MLDG.	10.00	26.00000	0.28%	
	1 1/8" MT.	WALNUT/FIN. PLASTIC	40.00	89.20000	0.97%	
	1 3/4" MT.	1 3/4 MT. PLASTIC	0.00	0.00000	0.00%	
	1 3/8" MT.	WALNUT/FIN PLASTICS	0.00	0.00000	0.00%	
	1 5/8" MT.	WAL/FIN. PLASTICS	5.00	10.95000	0.12%	
	2"MT.	WALNUT/FINISH PLASTIC	5.00	20.70000	0.23%	
	2 1/2" MT.	BROWN PLASTICS	5.00	0.00000	0.00%	
	2 3/4" MT.	2 1/4 MT. PLASTIC	5.00	23.90000	0.26%	
	3"MT.	BROWN PLASTICS	0.00	0.00000	0.00%	
	3 1/4" MLDO.	BROWN PLASTIC MLDG.	5.00	17.10000	0.19%	
	3 1/4" MT.	3/4 PLASTIC MOUNT	10.00	26.30000	0.29%	
	3 7/8" MLDO.	BROWN PLASTIC MLDG.	5.00	7.53000	0.08%	
	3 7/8" MT.	WAL/FIN PLASTICS	0.00	0.00000	0.00%	
	3 1/2" MT.	3 1/2 MT. STRIP	0.00	0.00000	0.00%	
	4" MT.	4" MOUNT STRIP	2.00	11.30000	0.12%	
	4 1/2 SECTION	4 1/2 SECTION. CUSHION	0.00	0.00000	0.00%	
	4 3/4 SECTION	4 3/4 SECTIONAL CUSHION	0.00	0.00000	0.00%	
	5" MT.	5" WAL/FIN. CUBX MTC.	0.00	0.00000	0.00%	
	5 7/8" MLDO.	BROWN PLASTIC MLDG.	15.00	50.00000	0.55%	
	5 7/8" MT.	WAL/FIN. PLASTICS	5.00	7.00000	0.08%	
	7 7/8" MLDO.	BROWN PLASTIC MLDG.	0.00	0.00000	0.00%	
	7 7/8" MT.	7 7/8 MOUNT/PLASTIC	0.00	0.00000	0.00%	
	8 1/2" MLDO.	BROWN PLASTIC MLDG.	0.00	0.00000	0.00%	
	8 1/2" MT.	8 1/2 MOUNT/PLASTIC	0.00	0.00000	0.00%	
	9 1/2" MLDO.	BROWN PLASTIC MLDG.	0.00	0.00000	0.00%	
	9 1/2" MT.	9 1/2 MOUNT/PLASTIC	0.00	0.00000	0.00%	

LIQUID BOND
 SOLVENT
 MRS3
 MRS4
 MRS5
 MRS6
 MRS8
 MRS12
 MRS13
 MRS12
 MRS14

999-124 LIQUID BOND
 STAMP BLUE THINNER
 ROCKER MOUNT
 ROCKER MOUNT
 ROCKER MOUNT
 ROCKER MOUNT
 ROCKER MOUNT
 1 1/2 WALNUT WOOD HND
 2 WALNUT WOOD HANDLES
 3 WALNUT WOOD HANDLE
 3 1/2 WALNUT HANDLE
 4 WALNUT WOOD HANDLE

DEPARTMENT TOTALS: 05.00
 # ITEMS:

468,1500
 0.11%

RUN DATE: 05/06/02
 RUN TIME: 2:39 AM

VICTOR RUBBER STAMP CO.
 INVENTORY CONTROL
 INVENTORY VALUATION REPORT

EXCLUSION DATE: 06/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-ON-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
507	1117	PHOTO-POLYMER MAT.	0.00	0.0000	0.00%	19,155.59
	11X14	WHITE PAPER	0.00	0.0000	0.00%	
	11 X 17	WHITE PAPER	0.00	0.0000	0.00%	
	EXACTO	BLADES	0.00	0.0000	0.00%	
	8 1/2 X 11	WHITE PAPER	4.00	17.8500	0.09%	
	8 1/2 X 14	WHITE PAPER	0.00	0.0000	0.00%	
	NO INK	REO FPR 8X130	0.00	0.0000	0.00%	
	ADHESIVE	MIE-INKED	0.00	0.0000	0.00%	
	8740	1/2 BLUE PENCIL	0.00	0.0000	0.00%	
	CELLULOSE	TAPE	0.00	0.0000	0.00%	
	33X50	YARDS	0.00	0.0000	0.00%	
	MATRIX	BOARD	0.00	0.0000	0.00%	
	HK 145	A6	8.00	28.0000	0.15%	
	MASKING	TAPE 1/2X60	0.00	0.0000	0.00%	
	1277	RED PENCIL	0.00	0.0000	0.00%	
	30 GAL	DRUM	0.00	0.0000	0.00%	
	STICKYBACK	.001	1.00	200.0000	1.05%	
	8 1/2 X 11	YAW PAPER	0.00	0.0000	0.00%	

MAX VISC 5150 1101 TAC
25 LBS MEDIUM RAGS

MAX WIPING RAGS

DEPARTMENT TOTAL \$ 20.00
ITEMS 1

0.00	0.0000	0.00%
0.00	0.0000	0.00%
10.00	264.1510	2.8%

RUN DATE: 06/04/02
RUN TIME: 9:59 AM

PAGE 31

VICTOR RUBBER STAMP CO.
INVENTORY CONTROL
INVENTORY VALUATION REPORT

EXCLUSION DATE: 06/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-ON-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
353	HANDSOAP KIRTONDCL5	SCNTEL LOTION LIQUID 47000 KIRTONDCL5	0.00	0.0000	0.00%	49,155.89
			22.00	709.7000	7.14%	

TOILET SEAT
TOILETTIS

TOTILET SEAT COVERS
SURPASS 2PLY TOILET

15.00
0.00

20.0000
0.0000

0.37%
0.00%

DEPARTMENT TOTALS:
ITEMS: 5.00

37.00

723.5000

7.76%

RUN DATE: 06/06/02
RUN TIME: 9:57 AM

VICTOR RUBBER STAMP CO.
INVENTORY CONTROL
INVENTORY VALUATION REPORT

PAGE 35

EXCLUSION DATE: 06/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-ON-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
585	ORDERFORMS	ORDER FORMS	10.00	38,7000	0.42%	19,155.59
DEPARTMENT TOTALS:			10.00	38,7000	0.42%	
* ITEMS:						

1.00

38,7000

0.42%

RUN DATE: 06/04/02
 RUN TIME: 2:32 PM

VICTOR RUBBER STAMP CO.
 INVENTORY CONTROL
 INVENTORY VALUATION REPORT

EXCLUSION DATE: 06/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY--X-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
081	CATALOG INVOICES JOURNAL STATEMENTS	CATALOG COVERS INVOICES 14 7/8X11 GREEN FRP STATEMENTS	26.00 0.00 0.00 0.00	0.9200 0.0000 0.0000 0.0000	0.01% 0.00% 0.00% 0.00%	89,155.37
DEPARTMENT TOTALS:			26.00	0.9200	0.01%	
II ITEMS:						

4.00

26.00

0.9200

0.01%

89,155.37

VICTOR RUBBER STAMP CO.
INVENTORY CONTROL
INVENTORY VALUATION REPORT

RUN DATE: 05/06/02
RUN TIME: 9:39 AM

EXCLUSION DATE: 06/30/02

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-ON-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
021	0MAILERC	FRIENDLY FORM MAILER	0.00	0.0000	0.00%	19,155.59
	10X8X8	FOKES	0.00	0.0000	0.00%	
	12X12X12	BOXES	0.00	0.0000	0.00%	
	12X12X24	BOXES	0.00	0.0000	0.00%	
	12X12X4	200T ASC BOXES	22.00	11.2000	0.12%	
	12X9X9	200T #3 WHITE MSTT	10.00	4.9800	0.05%	
	12X4X4	10X4X4 BOXES	08.00	7.9200	0.07%	
	MAILERS	RECYCLED DUBRLC	1.00	180.1600	1.97%	
	280NS	KOBEI DUBR	100.00	0.0000	0.00%	

ITEM	QTY	UNIT PRICE	TOTAL PRICE	PERCENT
4X4X4				
5BAGS	79.00		79.00	0.86%
5X5X5	250.00		250.00	0.08%
6X6X6	73.00		73.00	0.64%
8BAGS	23.00		23.00	0.07%
200T RSC BOXES	0.00		0.00	0.00%
200T RSC BOXES	13.00		13.00	0.02%
200T RSC BOXES	0.00		0.00	0.00%
200T RSC BOXES	0.00		0.00	0.00%
200T RSC BOXES	0.00		0.00	0.00%
PACKING LIST ENVELL.	0.00		0.00	0.00%
7" TAPE OSI	1000.00		1000.00	0.00%
5 X 7 PLASTIC BAGS	7.00		7.00	0.66%
0 X 4 PLASTIC BAGS	0.00		0.00	0.25%
0 X 4 PLASTIC BAGS	0.00		0.00	0.00%
DEPARTMENT TOTALS:	1511.00		1511.00	4.92%
II ITEMS:			323.2100	

EXCLUSION DATE: 06/30/07

DEPT	ITEM ID	DESCRIPTION	CURRENT QTY-ON-HAND	ITEM VALUATION	% TOTAL VALUATION	TOTAL INVENTORY VALUATION
GRAND TOTALS			17128070.95	9158.5224	100.00%	
ITEMS						

*** END OF INVENTORY VALUATION REPORT ***

Schedule 1.2(c)

Excluded Assets

- (1) Cash.
- (2) Deferred Taxes.
- (3) Other Current Receivable as listed on December 31, 2001 Financial Statements.



SECURED PROPERTY TAX BILL FOR ALL PUBLIC AGENCIES OF SAN BERNARDINO COUNTY
DICK LARSEN, TREASURER - TAX COLLECTOR
 112 WEST THIRD STREET, SAN BERNARDINO, CA 92415 TELEPHONE (909) 387-3338
2001

PROPERTY ADDRESS:
 2101 MAPLE PRIVADO ONT

OWNER(S) OF RECORD: AS OF JAN 01, 2001
 TAYLOR, WILLIAM H
 CO TAYLOR, EMM

00000000 010045263
 0113395120000 TAYLOR, WILLIAM H
 P O BOX 3128
 ONTARIO CA 91761



PARCEL NUMBER	TAX RATE AREA	BILL NUMBER	TOTAL TAX RATE
0113395120000	0004004	010045262*1	1.021500

ANNUAL TAX BILL

DESCRIPTION	ASSESSED VALUES
LAND	34987
IMPROVEMENTS - BUILDINGS	347410
IMPROVEMENTS - PERSONAL PROPERTY	
PERSONAL PROPERTY	
PERSONAL PROPERTY EXEMPTION	
PERSONAL PROPERTY EXEMPTION	
OTHER EXEMPTIONS	
NET VALUE	382377

FISCAL YEAR JULY 01, 2001 TO JUNE 30, 2002
 CNTL-0000442

KEEP THIS PORTION OF YOUR TAX BILL

149

INSTALLMENT DUE	RECORD INSTALLMENT DUE
01-01-01 996.94	02-01-02 1956.91
TOTAL TAXES DUE	2953.85
AMOUNT DUE AFTER 12-10-01	DELINQUENT FIRST INSTALLMENT 2167.64
AMOUNT DUE AFTER 04-10-02	DELINQUENT SECOND INSTALLMENT 2167.60

REFER TO PARCEL NUMBER ON ALL CORRESPONDENCE. VERIFY THIS TO BE YOUR PROPERTY BEFORE REMITTING PAYMENT. NOT RESPONSIBLE IF PAYMENT IS MADE ON WRONG PARCEL WHEN PAYING IN PERSON. BRING ENTIRE BILL. IF PROPERTY HAS BEEN SOLD, PLEASE NOTE SOLD ON BILL AND RETURN IT TO THIS OFFICE.

MAKE CHECKS PAYABLE TO: **TREASURER - TAX COLLECTOR**
<http://www.mytaxcollector.com>

PARTIAL PAYMENTS WILL BE RETURNED
 RETURN STUBS ONLY. INCLUDE YOUR PARCEL NUMBER ON ALL CHECKS
 YOUR CANCELLED CHECKS IS YOUR BEST RECEIPT

SERVICE AGENCY	FOR INFORMATION PHONE	AMOUNT
GENERAL TAX LEVY		3823.77
ONTARIO CITY DEBT SVC		.00
ONTARIO DEBT SVC-PARAMEDIC		.00
CHAFFEY HIGH BOND		36.70
SCHOOL BONDS		15.05
SCHOOL BONDS		.00
SCHOOL STATE REPAYMENT		.00
CHIND BASIN WTR DEBT SERV	213-217-6000	.00
METRO WATER MID-VLY DEBT	281-44	29.44
METRO WATER-WATER STBY	800-926-2710	7.89

DATE PAID	12/11/01
AMT. PAID	1956.94
CHECK NO.	5102
DATE PAID	1/15/02
AMT. PAID	1956.91
CHECK NO.	5313

Exhibit 1.2(d)

2101 Maple Privado Facility

TRACT MAP NO. 14012

IN THE CITY OF ONTARIO
BEING A DIVISION OF LOTS 1 THROUGH 6 OF TRACT MAP NO. 13073
RECORDED IN BOOK 306 PAGES 44 AND 45 OF MAPS, RECORDS OF
SAN BERNARDINO COUNTY, CALIFORNIA, LYING WITHIN SECTION 34,
T.15, R.7W., S.81N.

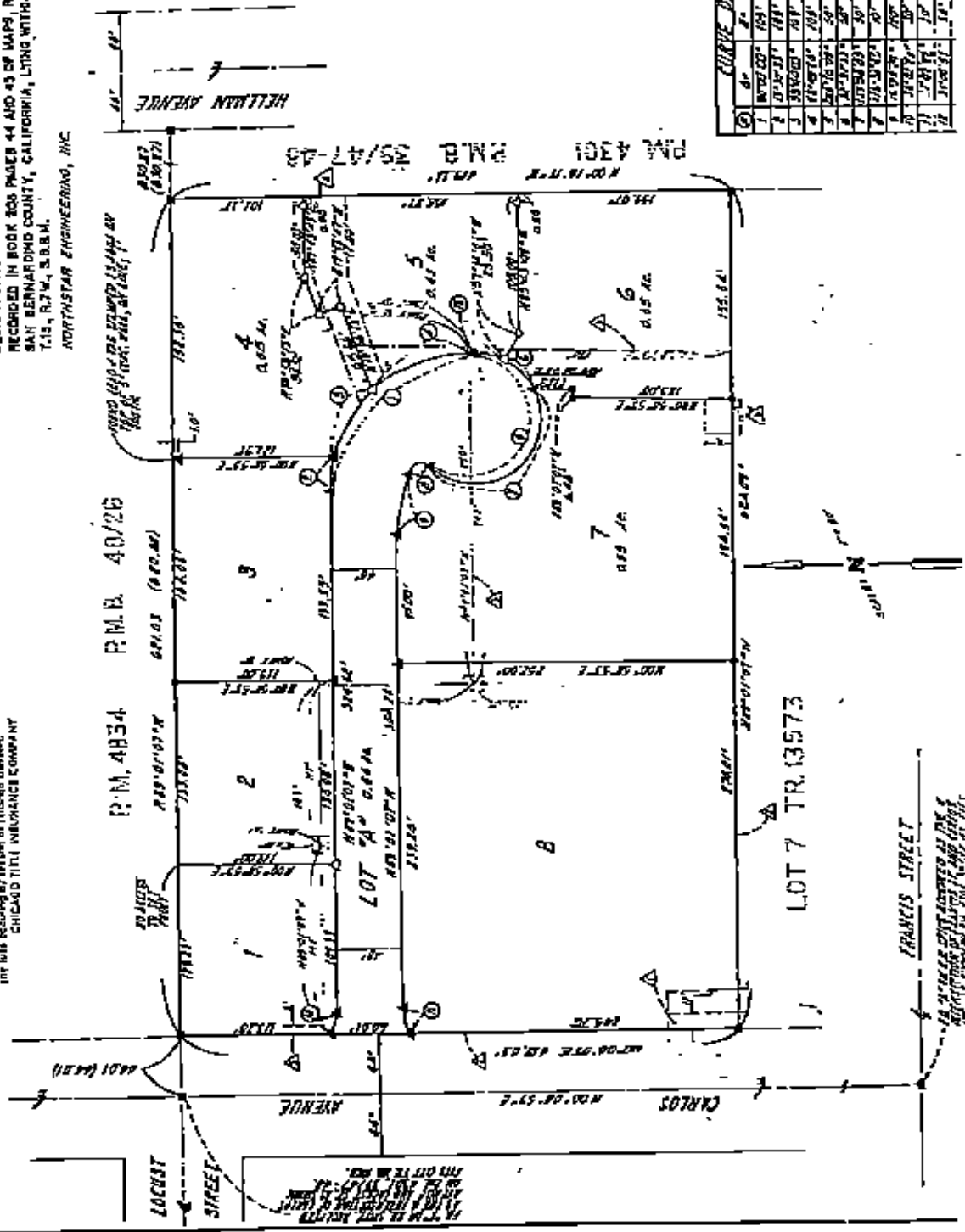
NORTHSTAR ENGINEERING, INC.
NOV. 1988

"This plat if the title to the land with interests therein and other parties, is not a curve. With this plat is furnished to be correct, the California State Survey for this recording to the California State Survey, to be subject to the CHICAGO TITLE INSURANCE COMPANY

SURVEYOR'S NOTES:
1. THE TRACT MAP NO. 13073 WAS RECORDED IN BOOK 306 PAGES 44 AND 45 OF MAPS, RECORDS OF SAN BERNARDINO COUNTY, CALIFORNIA, LYING WITHIN SECTION 34, T.15, R.7W., S.81N.
2. THE TRACT MAP NO. 14012 IS A DIVISION OF LOTS 1 THROUGH 6 OF TRACT MAP NO. 13073.
3. THE TRACT MAP NO. 14012 IS A DIVISION OF LOTS 1 THROUGH 6 OF TRACT MAP NO. 13073.
4. THE TRACT MAP NO. 14012 IS A DIVISION OF LOTS 1 THROUGH 6 OF TRACT MAP NO. 13073.
5. THE TRACT MAP NO. 14012 IS A DIVISION OF LOTS 1 THROUGH 6 OF TRACT MAP NO. 13073.

EASEMENT NOTES:

- 1. A 10' EASEMENT IN WIDTH OF HELLMAN AVENUE IS SHOWN AT THE TOP OF THIS MAP AND THE 10' IS SHOWN AT THE TOP OF THIS MAP AND THE 10' IS SHOWN AT THE TOP OF THIS MAP.
- 2. A 10' EASEMENT IN WIDTH OF HELLMAN AVENUE IS SHOWN AT THE TOP OF THIS MAP AND THE 10' IS SHOWN AT THE TOP OF THIS MAP AND THE 10' IS SHOWN AT THE TOP OF THIS MAP.
- 3. A 10' EASEMENT IN WIDTH OF HELLMAN AVENUE IS SHOWN AT THE TOP OF THIS MAP AND THE 10' IS SHOWN AT THE TOP OF THIS MAP AND THE 10' IS SHOWN AT THE TOP OF THIS MAP.
- 4. A 10' EASEMENT IN WIDTH OF HELLMAN AVENUE IS SHOWN AT THE TOP OF THIS MAP AND THE 10' IS SHOWN AT THE TOP OF THIS MAP AND THE 10' IS SHOWN AT THE TOP OF THIS MAP.
- 5. A 10' EASEMENT IN WIDTH OF HELLMAN AVENUE IS SHOWN AT THE TOP OF THIS MAP AND THE 10' IS SHOWN AT THE TOP OF THIS MAP AND THE 10' IS SHOWN AT THE TOP OF THIS MAP.



CURVE DATA				
Station	PC	PT	PI	Curve Data
1	100° 00' 00"	100'	100'	100'
2	100° 00' 00"	100'	100'	100'
3	100° 00' 00"	100'	100'	100'
4	100° 00' 00"	100'	100'	100'
5	100° 00' 00"	100'	100'	100'
6	100° 00' 00"	100'	100'	100'
7	100° 00' 00"	100'	100'	100'
8	100° 00' 00"	100'	100'	100'
9	100° 00' 00"	100'	100'	100'
10	100° 00' 00"	100'	100'	100'
11	100° 00' 00"	100'	100'	100'
12	100° 00' 00"	100'	100'	100'

FRANCIS STREET

Exhibit 2.4
Purchase Price Allocation

Exhibit 2.4

Purchase Price Allocation

Accounts Receivable	18,727
Inventory	10,934
Prepaid Expenses	5,386
Production Equipment	47,650
Office Equipment	94,303
Non Compete Agreement	<u>15,000</u>
Total	192,000

**Asset Acquisition Statement
 Under Section 1060**
 Attach to your Federal Income tax return.

OMB No. 1545-1021

Attachment
 Sequence No. **61**

Name as shown on return

Identification number as shown on return

ST. PAUL STAMP WORKS, INC.

41 0686863

Check the box that identifies you:

Buyer

Seller

Part I General Information - To be completed by all filers.

1 Name of other party to the transaction

VICTOR RUBBER STAMP COMPANY, INC.

Other party's identification number

95-2246134

Address (number, street, and room or suite no.)

2101 MAPLE PRIVADO

City or town, state, and ZIP code

ONTARIO, CA 91761

2 Date of sale

7/10/02

3 Total sales price

\$200,000

Part II Assets Transferred - To be completed by all filers of an original statement.

4 Assets	Aggregate Fair market value (Actual Amount for Class I)	Allocation at Sales Price
Class I	\$	\$
Class II	\$	\$
Class III	\$ 177,000	\$ 177,000
Class IV and V	\$ 15,000	\$ 15,000
Total	\$ 192,000	\$ 192,000

5 Did the buyer and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties?

Yes No

If "Yes," are the aggregate fair market values listed for each of asset Classes I, II, III, IV and V the amounts agreed upon in your sales contract or in a separate written document?

Yes No

6 In connection with the purchase of this group of assets, did the buyer also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)?

Yes No

If "Yes," specify (a) the type of agreement, and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See the instructions for line 6.

Schedule 3.1(b)

Loan Obligations to be paid by Seller

to be provided

Loan Obligations to be paid by Seller

1. Seller owes Emma Pauline Taylor One Hundred Thousand Dollars (\$100,000.00) all of which will be paid by Seller.

Schedule 4.4
Financial Statements

See attached.

SHARON A. FORDYCE
CERTIFIED PUBLIC ACCOUNTANT

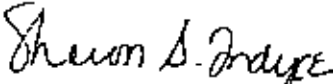
751 HARWOOD COURT SAN DIMAS, CA 91773
(909) 599-3531 FAX (909) 599-4806

Board of Directors
Victor Rubber Stamp Co., Inc.
Ontario, CA 91761

I have compiled the accompanying balance sheet of Victor Rubber Stamp Co., Inc. as of December 31, 2001, and the related statement of income for the three months and the twelve months then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of Management. I have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

The supplementary information accompanying the financial statements is presented for analysis purposes only and was compiled from information that is the representation of Management. I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or any other form of assurance on it.


SHARON A. FORDYCE, C.P.A.

February 26, 2002

VICTOR RUBBER STAMP COMPANY, INC.

Table of Contents

Report of Certified Public Accountant

Financial Statements

Balance Sheet

Statement of Income

Supplementary Information

Manufacturing Operations

Building Occupancy Expenses

Selling Expenses

General and Administrative Expenses

Shipping Expenses

VICTOR RUBBER STAMP COMPANY, INC.

Balance Sheet

December 31, 2001

ASSETS

Current assets:	
Cash	\$14,279
Accounts receivable	28,895
Inventory	5,431
Deferred taxes	2,509
Prepaid expenses	1,887
Receivable	<u>156,600</u>
Total current assets	<u>209,601</u>
Property:	
Production equipment	105,228
Office equipment	198,944
Leasehold improvements	85,214
Automotive equipment	<u>72,116</u>
Total	461,502
Less, accumulated depreciation	<u>(357,990)</u>
Property - net	<u>103,512</u>
Total assets	<u>\$313,113</u>

See accountant's compilation report.

VICTOR RUBBER STAMP COMPANY, INC.

Balance Sheet

December 31, 2001

LIABILITIES

Current liabilities:

Accounts payable-trade	\$11,812
Accrued expenses	2,890
Payroll and sales tax payable	2,699
Contracts and notes payable, current portion	13,560
Note payable to officer, current portion	<u>23,117</u>

Total current liabilities 54,078

Contracts and notes payable	21,638
Notes payable to officers	147,774
Deferred taxes	<u>535</u>

Total liabilities 224,025

STOCKHOLDERS' EQUITY

Capital stock - authorized, 100,000 shares, \$10 par value, issued and outstanding, 2,000 shares	20,000
Paid in capital in excess of par value	1,547
Retained earnings at January 1, 2001	\$61,497
Add, net income from current period	<u>6,044</u>

Total retained earnings 67,541

Total stockholders' equity 89,088

Total liabilities and
stockholders' equity \$313,113

See accountant's compilation report.

The Three Months and the Twelve Months Ended December 31, 2001

	<u>The Three Months</u>		<u>The Twelve Months</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Sales-manufacturing & resale	\$77,402	100.00%	\$308,096	100.00%
Less, cost of goods sold	<u>30,962</u>	<u>40.00%</u>	<u>122,450</u>	<u>39.74%</u>
Gross Profit	<u>46,440</u>	<u>60.00%</u>	<u>185,646</u>	<u>60.26%</u>
Less, operating expenses				
Building occupancy	13,972	18.05%	54,078	17.55%
Selling	14,881	19.23%	49,123	15.94%
General and administrative	17,288	22.34%	59,521	19.32%
Shipping	<u>1,762</u>	<u>2.28%</u>	<u>7,535</u>	<u>2.45%</u>
Total	<u>47,903</u>	<u>61.89%</u>	<u>170,257</u>	<u>55.26%</u>
Operating income (loss)	(1,463)	-1.89%	15,389	4.99%
Other expense - interest	<u>768</u>	<u>0.99%</u>	<u>8,545</u>	<u>2.77%</u>
Income before provision for income tax	(2,231)	-2.83%	6,844	2.22%
Less, provision for income tax	<u>200</u>	<u>0.26%</u>	<u>800</u>	<u>0.26%</u>
Net income (loss)	<u>(\$2,431)</u>	<u>-3.14%</u>	<u>\$6,044</u>	<u>1.96%</u>

See accountant's compilation report.

VICTOR RUBBER STAMP COMPANY, INC.

Notes to Financial Statements

December 31, 2001

1 Summary of significant accounting policies

Accounting method

Assets, liabilities, revenues and expenses are recorded under the accrual method of accounting.

Inventory valuation

Inventory is shown at cost, which is less than market value, determined by the first-in, first-out method.

Property, plant and equipment

Tangible property is stated at cost, less accumulated depreciation, which is computed using the straight-line and declining balance methods.

Gains or losses on disposition are included in the statement of income. Maintenance and repairs are charged to expenses as incurred and betterments are capitalized.

Income taxes

The deferred taxes result from two timing differences. The first is due to the recognition of California franchise tax expense for federal tax purposes in the year following its recognition for financial statement purposes. The second is the use of the accelerated cost recovery system depreciation method for federal income tax purposes, which is not allowable for financial reporting.

Statement of cash flows

For purposes of reporting cash flows, cash consists of cash balances on hand.

2 Inventory

Inventory consists of the following:

	<u>12/31/01</u>
Office supplies	\$149
Work in process	<u>\$5,282</u>
Total	<u>\$5,431</u>

See accountant's compilation report.

VICTOR RUBBER STAMP COMPANY, INC.

Notes to Financial Statements

December 31, 2001

3 Property, plant and equipment

A summary of property, plant and equipment follows:

	<u>12/31/01</u>	<u>Estimated Useful Life</u>
Production equipment	\$105,228	7-10 years
Office equipment	198,944	5-7 years
Leasehold improvements	85,214	7-8 years
Automotive equipment	72,116	3-5 years
	<u>461,502</u>	
Less, accumulated depreciation	<u>(357,990)</u>	
	<u>\$103,512</u>	

Depreciation expense was \$9,600 for the year ended December 31, 2001.

4 Note payable

Note payable, principal and interest at 13.35% per annum
payable in monthly installments of \$573

\$16,369

Note payable, principal and interest at 13.45% per annum
payable in monthly installments of \$328

Less, current portion

BILL TAYLOR
WILL PAY
OFF THIS

5 Note payable to officer - related party

Note payable to officer, principal and interest:

Payable to officer, payable on demand

Less, current portion

See accountant's compilation report.

VICTOR RUBBER STAMP COMPANY, INC.

Notes to Financial Statements

December 31, 2001

6 Maturity of long-term debt

Maturities of long-term debt for the next five years ended December 31 are as follows:

2002	\$177,289
2003	13,249
2004	3,956
	<u>\$28,801</u>

7 Related party transaction

The corporation rents from the corporate officer. The monthly rent payment is \$3,500 per month.

8 Income taxes

Income tax expense consists of current state franchise taxes of \$800.

See accountant's compilation report.

Supporting Schedules

The Three Months and the Twelve Months Ended December 31, 2001

	<u>The Three Months</u>		<u>The Twelve Months</u>	
Manufacturing sales				
Trophies and plaques	\$515	0.67%	\$2,351	0.76%
Pre-inked stamps	5,397	6.97%	33,652	10.92%
Endorsement stamps	101	0.13%	1,133	0.37%
Code stamps	19	0.02%	370	0.12%
Inspection stamps	1,494	1.93%	3,215	1.04%
Machine repair	117	0.15%	872	0.28%
Miscellaneous marking inks	670	0.87%	3,137	1.02%
Flex-lite print plates		0.00%	0	0.00%
Stals and negalives	21	0.03%	237	0.08%
Flex-lite line stamp	9,244	11.94%	43,441	14.10%
Signs and holders	9,045	11.69%	37,341	12.12%
Resale-other	50,572	65.34%	180,917	58.72%
Bank resale code stamps	207	0.27%	1,430	0.46%
Total	77,402	100.00%	308,096	100.00%
Less, cost of good sold				
Materials	1,808	2.34%	13,858	4.50%
Inventory adjustment	3,371	4.36%	2,051	0.67%
Freight-in	2,444	3.16%	6,778	2.20%
Manufacturing supplies	12,138	15.68%	54,812	17.79%
Labor	2,894	3.74%	11,938	3.87%
Payroll taxes and benefits	513	0.66%	2,111	0.69%
Indirect labor	2,219	2.87%	10,274	3.33%
Indirect payroll taxes	393	0.51%	1,836	0.60%
Equipment maintenance	500	0.65%	2,000	0.65%
Equipment depreciation	300	0.39%	1,200	0.39%
Equipment rent	4,332	5.66%	15,592	5.06%
Total	30,962	40.00%	122,450	39.74%
Manufacturing gross profit	\$46,440	60.00%	\$185,646	60.26%

See accountant's compilation report.

The Three Months and the Twelve Months Ended December 31, 2001

	<u>The Three Months</u>		<u>The Twelve Months</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Building occupancy expenses				
Rent	\$10,500	13.57%	\$42,000	13.63%
Utilities	2,080	2.69%	7,423	2.41%
Leasehold improvements amortization	100	0.13%	400	0.13%
Maintenance	1,292	1.67%	4,255	1.38%
Total	\$13,972	18.05%	\$54,078	17.55%
Selling expenses				
Salaries	\$1,928	2.49%	\$14,864	4.82%
Payroll taxes and benefits	90	0.12%	2,363	0.77%
Business development	984	1.27%	6,150	2.00%
Advertising	577	0.75%	997	0.32%
Automotive operations	3,402	4.40%	12,649	4.11%
Automotive depreciation	1,400	1.81%	5,600	1.82%
Commissions	6,500	8.40%	6,500	2.11%
Total	\$14,881	19.23%	\$49,123	15.94%

See accountant's compilation report.

The Three Months and the Twelve Months Ended December 31, 2001

	<u>The Three Months</u>		<u>The Twelve Months</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
eral and ministrative expenses				
Office salaries	\$9,457	12.22%	\$27,678	8.98%
Payroll taxes and benefits	1,919	2.48%	5,073	1.65%
Office supplies & postage	259	0.33%	2,342	0.76%
Telephone	1,296	1.67%	5,386	1.75%
Equipment depreciation	600	0.78%	2,400	0.78%
Miscellaneous & donations	0	0.00%	0	0.00%
Professional services	1,005	1.30%	5,175	1.68%
Personal property taxes	900	1.16%	3,600	1.17%
Security	330	0.43%	1,226	0.40%
General insurance	1,200	1.55%	5,271	1.71%
Dues and subscriptions	0	0.00%	0	0.00%
Bank charges	322	0.42%	1,113	0.36%
Taxes and licenses	0	0.00%	257	0.08%
Total	\$17,288	22.34%	\$59,521	19.32%
pping expenses				
Supplies	\$240	0.31%	\$1,911	0.62%
Freight reimbursement	(2,956)	-3.82%	(13,874)	-4.50%
Postage	575	0.74%	4,075	1.32%
bor	911	1.18%	3,761	1.22%
reight	2,831	3.66%	10,997	3.57%
Payroll taxes and benefits	161	0.21%	665	0.22%
Total	\$1,762	2.28%	\$7,535	2.45%

See accountant's compilation report.

SHARON A. FORDYCE
CERTIFIED PUBLIC ACCOUNTANT

751 HARWOOD COURT SAN DIMAS, CA 91773
(909) 599-3531 FAX (909) 599-4886

Board of Directors
Victor Rubber Stamp Co., Inc.
Ontario, CA 91761

I have compiled the accompanying balance sheet of Victor Rubber Stamp Co., Inc. as of May 31, 2002, and the related statement of income for the five months then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of Management. I have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and statement were included in the financial statements, they might influence the user's conclusions about the Company's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information accompanying the financial statements is presented for analysis purposes only and was compiled from information that is the representation of Management. I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or any other form of assurance on it.

Sharon A Fordyce
SHARON A. FORDYCE, C.P.A.

June 19, 2002

VICTOR RUBBER STAMP COMPANY, INC.

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VICTOR RUBBER STAMP COMPANY, INC.

Balance Sheet

May 31, 2002

ASSETS

Current assets:

Cash	\$8,404
Accounts receivable	18,727
Inventory	10,934
Deferred taxes	2,509
Prepaid expenses	5,386
Receivable	<u>156,600</u>
Total current assets	<u>202,560</u>

Property:

Production equipment	105,228
Office equipment	198,944
Leasehold improvements	85,214
Automotive equipment	<u>72,116</u>
Total	461,502
Less, accumulated depreciation	<u>(359,889)</u>
Property - net	<u>101,613</u>

Total assets \$304,173

See accountant's compilation report.

VICTOR RUBBER STAMP COMPANY, INC.

Balance Sheet

May 31, 2002

LIABILITIES

Current liabilities:

Accounts payable-trade	\$9,251
Accrued expenses	333
Payroll and sales tax payable	3,613
Contracts and notes payable, current portion	6,880
Note payable to officer, current portion	<u>23,117</u>
Total current liabilities	<u>43,194</u>

Contracts and notes payable	28,041
Notes payable to officers	142,774
Deferred taxes	<u>535</u>
Total liabilities	<u>214,544</u>

STOCKHOLDERS' EQUITY

Capital stock - authorized, 100,000 shares, \$10 per value, issued and outstanding, 2,000 shares	20,000
Paid in capital in excess of par value	1,547
Retained earnings at January 1, 2002	\$67,542
Add, net income from current period	<u>540</u>
Total retained earnings	<u>68,082</u>
Total stockholders' equity	<u>89,629</u>
Total liabilities and stockholders' equity	<u>\$304,173</u>

See accountant's compilation report.

VICTOR RUBBER STAMP COMPANY, INC.

Statement of Income

The Five Months Ended May 31, 2002

	<u>The Five Months</u>	
	<u>Amount</u>	<u>Percent</u>
Sales-manufacturing & resale	\$101,268	100.00%
Less, cost of goods sold	<u>39,417</u>	<u>38.96%</u>
Gross profit	<u>64,851</u>	<u>64.04%</u>
Less, operating expenses		
Building occupancy	22,508	22.23%
Selling	10,671	10.54%
General and administrative	27,209	26.87%
Shipping	<u>2,031</u>	<u>2.01%</u>
Total	<u>62,419</u>	<u>61.54%</u>
Operating income (loss)	2,432	2.40%
Other expense - interest	<u>1,559</u>	<u>1.54%</u>
Income before provision for income tax	873	0.86%
Less, provision for income tax	<u>333</u>	<u>0.33%</u>
Net income (loss)	<u>\$540</u>	<u>0.53%</u>

See accountant's compilation report.

VICTOR RUBBER STAMP COMPANY, INC.

Supporting Schedules

The Five Months Ended May 31, 2002

	<u>The Five Months</u>	
Manufacturing sales		
Trophies and plaques	\$83	0.08%
Pre-inked stamps	10,707	10.57%
Endorsement stamps	421	0.42%
Code stamps		0.00%
Inspection stamps	609	0.60%
Machine repair	837	0.83%
Miscellaneous marking inks	2,048	2.02%
State and negatives	17	0.02%
Flexilite (line stamp)	13,665	13.49%
Signs and holders	11,389	11.25%
Resale - other	61,329	60.56%
Bank resale code stamps	363	0.36%
Total	<u>101,268</u>	<u>100.00%</u>
Less, cost of good sold		
Materials	4,025	3.97%
Inventory adjustment	(4,403)	-4.35%
Freight-in	2,025	2.00%
Manufacturing supplies	17,934	17.71%
Labor	4,343	4.29%
Payroll taxes and benefits	738	0.73%
Indirect labor	3,331	3.29%
Indirect payroll taxes	565	0.56%
Equipment maintenance	500	0.49%
Equipment depreciation	300	0.30%
Equipment rent	7,059	6.97%
Total	<u>38,417</u>	<u>35.96%</u>
Manufacturing gross profit	<u>\$64,851</u>	<u>64.04%</u>

See accountant's compilation report.

VICTOR RUBBER STAMP COMPANY, INC.

Supporting Schedules

The Five Months Ended May 31, 2002

	<u>The Five Months</u>	
	<u>Amount</u>	<u>Percent</u>
Building occupancy expenses		
Rent	\$17,500	17.28%
Utilities	3,067	3.03%
Leasehold Improvements amortization	100	0.10%
Maintenance	1,841	1.82%
Total	<u>\$22,508</u>	<u>22.23%</u>
Selling expenses		
Salaries	\$3,915	3.87%
Payroll taxes and benefits	552	0.55%
Business development	1,699	1.68%
Advertising	629	0.62%
Automotive operations	2,976	2.94%
Automotive depreciation	900	0.89%
Commissions	0	0.00%
Total	<u>\$10,671</u>	<u>10.54%</u>

See accountant's compilation report.

VICTOR RUBBER STAMP COMPANY, INC.

Supporting Schedules

The Five Months Ended May 31, 2002

	<u>The Five Months</u>	
	<u>Amount</u>	<u>Percent</u>
General and administrative expenses		
Office salaries	\$13,976	13.80%
Payroll taxes and benefits	2,748	2.71%
Office supplies & postage	502	0.50%
Telephones	2,677	2.64%
Equipment depreciation	600	0.59%
Miscellaneous & donations	200	0.20%
Professional services	2,680	2.65%
Personal property taxes	900	0.89%
Security	565	0.56%
General insurance	1,261	1.25%
Dues and subscriptions	48	0.05%
Bank charges	350	0.38%
Taxes and licenses	672	0.66%
Total	\$27,209	26.87%
Shipping expenses		
Supplies	\$149	0.15%
Freight reimbursement	(5,621)	-5.45%
Postage	1,000	0.98%
Labor	1,672	1.65%
Freight	4,446	4.39%
Payroll taxes and benefits	285	0.28%
Total	\$2,031	2.01%

See accountant's compilation report.

Schedule 4.18(a)
Environmental Matters

Environmental Matters

NONE.

Exhibit 6.7
Customer List

INDUSTRIAL/BANK CUSTOMER LISTING

4615	WHITTIER-TELESERVICES		A
	P.O. 230374		
0000	OFFICE OF THE PRESIDENT		A
	SANWA1100000		
0100	SUPERIOR METAL SHAPES	909-947-3455	B
	4730 EUCALYPTUS AVE. CHINO, CA 91710		
01000	G.M. ENTERPRISES	909-340-4646	B
	525 KLUG CIRCLE CORONA, CA 91720-5452		
01001	WILLIAM C TURNER & ASSOC.	702-383-8200	D
	SUITE 200 1140 TOWN CENTER DRIVE LAS VEGAS, NV 89144		
01003	SPRING MOUNTAIN ESCROW	760-320-2225	B
	PALM SPRINGS BRANCH 2955 MAIN ST., SUITE 110 IRVINE, CA 92614		
01005	STEWART TITLE	909-276-2700	B
	4TH FLOOR 3403 10TH STREET RIVERSIDE, CA 92501		
01006	FIRST FRANKLIN FINANCIAL	909-890-0226	B
	621 E CARNEGIE DR, STE 190 SAN BERNARDINO, CA 92408		
01008	HARRINGTON HOLD	909-923-2627	D
	1906 QUAKER RIDGE PL. ONTARIO, CA 91761		
01009	BLOW MOLDED PRODUCTS, INC	909-360-6055	B
	4720 FELSPAR STREET GLEN AVON, CA 92509		

INDUSTRIAL/BANK CUSTOMER LISTING

0101	HILLERICH AND BRADSBY		B
	2600 E. FRANCIS ONTARIO, CA 91761		
01012	A.G. ENGINEERING, INC.	909-944-8504	B
	5425 DEER RUN CT. ALTA LOMA, CA 91701		
01013	COSTCO WHOLESALE EXPENSE PAYABLES/47532-00 P.O. BOX 37305 SEATTLE, WASHINGTON 98124-1305	626-812-7911	B
01015	THOR INDUSTRIES WEST	909-390-0300	B
	4750 ZINFANDEL COURT ONTARIO, CA 91761		
01017	MI HOME PRODUCTS INC.	909-481-2242	B
	9373 HYSSOP DRIVE RANCHO CUCAMONGA, CA 91730		
0102	VACUUM METALIZING CO. INC	909-948-1798	B
	8740 HELLMAN AVE. RANCHO CUCAMONGA, CA 91730		
01020	GOLDEN PACIFIC INSURANCE	909-273-7555	B
	110 N. LINCOLN, STE. 200 CORONA, CA 91720		
01021	HYATT VALENCIA	605-260-1300	B
	24500 TOWN CENTER DR. VALENCIA, CA 91355		
01022	COSTCO WHOLESALE EXPENSE PAYABLES/47532-00 P.O. BOX 34305 SEATTLE, WASHINGTON 98124-1305	909-481-6693	B
01023	EXCALIBUR	800-227-0504	B
	3072 E INLAND EMPIRE BLVD ONTARIO, CA 91764		

INDUSTRIAL/BANK CUSTOMER LISTING

01024	EARLY, MASLACH, RUDNICKI & ROSSNAGEL 700 S FLOWER ST., STE 2800 LOS ANGELES, CA 90017	213-615-2500	B
01025	R & D FASTENERS 9604 7TH STREET RANCHO CUCAMONGA, CA 91730	909-481-0799	B
01026	QUALITY TECH MFG., INC. 13917 MAGNOLIA AVE. CHINO, CA 91710		B
01027	DAVID EVANS & ASSOC., INC 23382 MILL CREEK DR., #225 LAGUNA HILLS, CA 92553	949-588-5050	B
01028	THE STATE BAR OF CALIF 1149 SOUTH HILL STREET LOS ANGELES, CA 90015-2299	213-765-1000	B
01029	RICHARD HOUSEWRIGHT 1406 S. WILLOW GLENORA, CA 91740	626-914-6892	B
01030	NAT'L PACIFIC MORTGAGE SUITE 300 2150 TOWNE CENTRE PLACE ANAHEIM, CA 92806	714-978-6990	B
01031	CALIDAD 1730 BALBOA ONTARIO, CA 91761	909-947-3937	B
01032	COLORADO CAPITAL FUNDING 2500 MICHELSON DR., #100 IRVINE, CA 92612	888-808-9690	B
1033	CATHAY BANK/CORPORATE 777 N. BROADWAY LOS ANGELES CA 90012	213-625-4759	A

INDUSTRIAL/BANK CUSTOMER LISTING

01034	PONCE & RITTER ATTN: ED 14369 PARK AVE SUITE 200 VICTORVILLE CA 92392	760-241-7436	B
01035	EUGENIO'S SHEET METAL 2151 MAPLE PRIVADO ONTARIO, CA 91761	909-923-2002	B
01036	HYATT NEWPORTER 1107 JAMBOREE ROAD NEWPORT BEACH, CA 92660	949-729-6031	B
01037	DELROSE SHOE COMPANY 637 E. 2ND STREET POMONA, CA 91766	909-629-4173	B
01038	MOUNTAIN HIGH COACHWORKS 4750 ZINFANDEL COURT ONTARIO, CA 91761	909-390-0300	B
01039	FOAM-TECH, INC. SUITE 103 1395 E. LEXINGTON AVE POMONA CA 91766-5522	909-865-3626	B
0104	FIDELITY NATIONAL TITLE SUITE 400 301 E. VANDERBILT WAY SAN BERNARDINO, CA 92408	909-890-0601	B
01040	MONTEBELLO SCHOOLS FEDERAL CREDIT UNION P.O. BOX 849 MONTEBELLO CA 90640	323-722-3400	B
01042	JUVENILE DIABETES FOUND. SUITE 200 1020 SO. ARROYO PARKWAY PASADENA, CA 91105	626-403-1480	Z
01043	ROCKWELL COLLINS, INC. 2001 WEST MISSION BLVD. POMONA, CA 91766-1020	909-868-2100	B

INDUSTRIAL/BANK CUSTOMER LISTING

01044	BRUCE G. MACDONALD 5151 E BROADWAY, STE. 1550 TUCSON, AZ 85711	520-519-2452	B
01045	EVOLUTIONARY CONCEPTS INC 600 W. TERRACE DR. #B SAN DINAS, CA 91773	909-305-2363	B
01046	REID PLASTICS, INC. ATTN: ACCOUNTS PAYABLE 1201 E. CERRITOS ANAHEIM, CA 92805	714-758-1952	B
01047	GLOBAL CARE ATTN: ACCOUNTS PAYABLE 2000 MARKET ST. RIVERSIDE, CA 92501	909-778-9300	B
01049	TORU WING, INC. 3969 GUASTI RD., UNIT C ONTARIO, CA 91761	909-605-9586	B
0105	NORTHSTAR ENGINEERING 1911 LYNX PLACE ONTARIO, CA 91761	909-223-3570	B
01050	LOS ANGELES WORLD AIRPORT ATTN: ACCOUNTS PAYABLE P.O. BOX 92882 LOS ANGELES CA 90009	310-417-0542	D
01051	RONCELLI PLASTICS 330 WEST DUARTE RD. MONROVIA, CA 91016	626-359-2551	B
01052	AUTRONICS CORP. 314 E. LIVE OAK AVE. ARCADIA, CA 91006-5695	626-445-5470	B
1053	COMMUNITY DEV. COMMISSION ATTN: EVA DAVALOS 4800 CESAR CHAVEZ AVE. LOS ANGELES, CA 90022	323-260-2798	B

INDUSTRIAL/BANK CUSTOMER LISTING

01054	PIONEER ELECTRONICS ATTN: ACCOUNTS PAYABLE 1800 W. HOLT AVE. POMONA, CA 91763	909-623-3271	B
01055	TRIMARK PACIFIC HOMES, LP SUITE 150 31248 OAK CREST DRIVE WESTLAKE VILLAGE, CA 91361	818-706-9797	B
01056	APPLIED IND. TECHNOLOGIES P.O. BOX 6925 CLEVELAND, OH 44101	216-426-4229	2
01057	SIGMA STRETCH FILM OF CAL 9614 LUCAS RANCH RD. RANCHO CUCAMONGA, CA 91730	909-941-2800	B
01059	NORWEST MORTGAGE, INC. 2955 MAIN ST., STE #200 IRVINE, CA 92614	949-863-7170	B
106	PRECISE ESCROW SUITE L 120 N SAN GABRIEL BLVD SAN GABRIEL, CA 91775	626-292-2088	B
01060	TEMPLE MISSIONARY BAPT CH ATTN: C. COVINGTON 2705 ACORN GLEN PLACE ONTARIO, CA 91761	909-947-5024	B
01063	MPSCU 5800 S. EASTERN AVE. LOS ANGELES, CA 90091-1067	213-726-1866	B
01064	G.F. TRUCKING 31500 GRAPE ST., STE 3-280 LAKE ELSINOR, CA 92535		B
01065	NATIONAL DIST CENTERS, LP 2900 JURUPA BLVD. ONTARIO, CA 91761	909-605-6666	B

INDUSTRIAL/BANK CUSTOMER LISTING

01066	FIRST AMERICAN TITLE 3 FIRST AMERICAN WAY SANTA ANA, CA 92707	800-854-3643	B
01067	SPRING MOUNTAIN ESCROW TEMECULA BRANCH 2955 MAIN ST., SUITE 110 IRVINE, CA 92614	909-676-3050	B
01068	E*TRADE MORTGAGE CORP. 7755 CENTER AVE. STE 100 HUNTINGTON BEACH CA 92647	714-889-1727	B
01069	CHINO CHIROPRACTIC 13039 SEVENTH STREET CHINO, CA 91710	909-627-3633	B
0107	MULTI SOURCE ATTN: RHONDA STE A 16750 HALE AVE. IRVINE, CA 92606	562-435-6200	B
01070	CULLIGAN WATER COND. 1925 BURGUNDY PLACE ONTARIO, CA 91761	909-390-8455	B
01071	FIRST MOUNTAIN BANK PO BOX 6868 40865 BIG BEAR BLVD BIG BEAR LAKE CA 92315	909-866-5861	A
01073	CITIZENS BUSINESS BANK GLENDALE OFFICE 1000 N. BRAND BLVD. GLENDALE, CA 91202	818-550-0400	A
01074	FIRST MOUNTAIN BANK 32946 "D" HWY 18 PO BOX 2100 LUCERNE VALLEY CA 92356	760-248-2717	A
1075	BOEING COMPANY MONROVIA F.C.U. 700 ROYAL OAKS DR MONROVIA CA 91016	626-303-9225	B

INDUSTRIAL/BANK CUSTOMER LISTING

01076	SIEGLING U.S.A. INC. 351 S. ACACIA AVE. FULLERTON, CA 92631-4748	714-526-8484	B
01077	GARDEN PALM, INC. 3325 MANITOU COURT MIRA LOMA, CA 91752	909-360-0250	B
01079	THREE VALLEYS MUNICIPAL WATER DISTRICT 1021 MIRAMAR AVE. CLAREMONT CA 91711-1300	909-621-5568	B
01080	KAMP SYSTEMS, INC. 8348 KIMBALL AVE-HANGAR 1 CHINO, CA 91710	909-606-4604	B
01081	INSPIRNETICS 9390 7TH STREET UNIT B RANCHO CUCAMONGA, CA 91730	909-941-2004	B
01082	JSP INTERNATIONAL ATTN: KRISTEN HERHICK 150 E. BROOK LANE BUTLER, PENNSYLVANIA 15002	909-880-1856	B
01086	GEMINI MFG. & ENG. INC. 1020 E. VERMONT AVE. ANAHEIM, CA 92805	714-999-0010	B
01087	PENCO FINANCIAL, INC. SUITE 111 21015 PATHFINDER RD. DIAMOND BAR, CA 91765	909-612-5301	B
01088	LITTLE TIKES COMPANY ATTN: ACCOUNTS PAYABLE P.O. BOX #760 HUDSON, OH 44236	330-650-3331	B
01089	MONARCH MORTGAGE SUITE E 15278 MAIN STREET HESPERIA, CA 92345	760-947-5853	B

INDUSTRIAL/BANK CUSTOMER LISTING

0109	PREFERRED BANK 1469 SOUTH BALDWIN AVE. ARCADIA, CA 91006	626-294-9800	A
01092	FIDELITY NATIONAL TITLE SUITE 210 74795 HIGHWAY 111 INDIAN WELLS, CA 92210	760-674-9616	B
01093	SCROPTINIST INTERNATIONAL D.CARTER/1ST FEDERAL BANK 2111 BONITA AVE. LA VERNE, CA 91750-4916	909-592-4944	B
01094	K-LATH 13479 PHILADELPHIA FONTANA, CA 92334	909-360-8288	B
01096	FOOTHILL INDEPENDENT BANK 515 S. MYRTLE AVENUE HONROVIA, CA 91016	626-357-9957	A
01097	COUNTY FINANCIAL SERVICES P.O. BOX 68026 ANAHEIM, CA 92817	714-632-2525	B
01098	TETRA TECH, INC. 5 WRIGLEY IRVINE, CA 92618-2711	949-830-6801	B
01099	FTB & SON 11551 MAKON DRIVE GARDEN GROVE, CA 92841	714-891-8003	B
01100	PACIFIC PRECISION, INC. 482 W. ARROW HWY., UNIT H SAN DIMAS, CA 91773	909-599-8471	B
01102	LANDMARK BUILDING PRODUCT P.O. BOX 308 11081 TACOMA DR. RANCHO CUCAMONGA, CA 91729-0308	909-484-5870	B

INDUSTRIAL/BANK CUSTOMER LISTING

01103	MUSE MEASUREMENTS ATTN: ACCTS. PAYABLE 276 E. ARROW HWY. SAN DIMAS, CA 91773	909-592-7166	B
01105	ACCO NORTH AMERICA 2830 E. PHILADELPHIA ST. ONTARIO, CA 91761	909-930-2989	B
01108	DR PAMELA HARFORD 5253 RIVERSIDE DRIVE CHINO, CA 91710	909-464-2845	B
01109	CHIVERS GASKET 23325 DEL LAGO DR. LAGUNA HILLS, CA 92653	949-472-8118	B
0111	ONE STOP MORTGAGE INC. SUITE 300 9347 MICHELSON DR. IRVINE, CA 92612	949-794-0299	B
01111	FULLECOM, INC. 2060 EAST FRANCIS STREET ONTARIO, CA 91761	909-947-2710	B
01113	COSTCO WHOLESALE EXPENSE PAYABLES/47532-00 P.O. BOX 34305 SEATTLE, WASHINGTON 98124-1305	909-599-8949	B
01115	SCWS, INC. MARK VII WEST 253 W. ALLEN AVENUE SAN DIMAS, CA 91773	909-592-4888	B
01116	COMMUNITY BANK #28 SUITE 312 255 E. RINCON STREET CORONA, CA 92879	909-808-8951	A
1117	I.E. THERAPY PROVIDERS SUITE 214 1150 N. MOUNTAIN AVE UPLAND, CA 91786	909-985-7905	B

INDUSTRIAL/BANK CUSTOMER LISTING

01118	FREMONT COMP 500 N. BRAND BLVD. GLENDALE, CA 91203	818-552-3836	B
0112	NORWEST MORTGAGE SUITE P 1046 N. TUSTIN AVE. ORANGE, CA 92667	714-639-9734	B
01120	FNB MORTGAGE SUITE 300 41 CORPORATE PARK IRVINE, CA 92606	949-442-9400	B
01123	SPRING MOUNTAIN ESCROW RIVERSIDE BRANCH 2955 MAIN STREET, STE. 110 IRVINE, CA 92614	714-930-2330	B
01124	SUBURBAN MEDICAL CENTER ATTN: ACCOUNTS PAYABLE PO BOX 6070 LAKEWOOD CA 90714	562-272-6500	B
01125	RIVERSIDE MEDICAL CLINIC ATTN: ACCOUNTS PAYABLE 3460 ARLINGTON AVE. RIVERSIDE, CA 92506	909-782-3840	B
01128	MERIDIAN PACKAGING 944 CATARACT AVE. SAN DIMAS, CA 91773	909-592-0250	B
01129	TALBERT MEDICAL GROUP ATTN: ACCTS. PAYABLE P.O. BOX 25078 SANTA ANA, CA 92799-5078	714-436-4849	B
0113	CARE MORE MEDICAL MGMT CO ATTN: ACCOUNTS PAYABLE P.O. BOX 1567 DOWNEY, CA 90660	562-622-2846	B
1130	CHILDREN'S HOSPITAL OF ORANGE COUNTY 455 S. MAIN ST. ORANGE, CA 92668	714-532-8470	B

INDUSTRIAL/BANK CUSTOMER LISTING

01132	HORTON-BILLARD & WELLS SUITE 104 7576 NORTH INGRAM AVENUE FRESNO, CA 93711		B
01133	DPI LABS, INC. ATTN: NINA ACCTS. PAYABLE 1350 ARROW HWY. LA VERNE, CA 91750	909-392-5777	B
01135	FOUNDERS NATIONAL BANK 3910 MARTIN L. KING JR BL LOS ANGELES, CA 90008	213-290-4848	A
01136	CITY OF CHINO P.O. 502245 13220 CENTRAL AVE. CHINO, CA 91770		B
01138	MISSION READY NIX, INC. P.O. BOX 114 840 S. CUCAMONGA AVE. ONTARIO, CA 91762	909-947-3661	B
0114	MANAGED PHARMACY CARE SUITE 310 225 W. HOSPITALITY LANE SAN BERNARDINO, CA 92408	909-889-5011	B
01140	ST JOSEPH HERITAGE HEALTH CENTRAL FINANCE 1515 E ORANGEMOOD AV #300 ANAHEIM CA 92805-6824	714-712-3307	B
01141	FRISCHER MEDICAL GROUP SUITE #115 8337 TELEGRAPH RD. PICO RIVERA, CA 90660	562-806-0874	B
01143	LITC ATTN: ACCTS PAYABLE 1911 WALKER AVE. MONROVIA, CA 91016	626-308-7902	B
01144	CENTURY 21/WHITING CO. MARY PARKER 540 E FOOTHILL BLVD SAN DIMAS CA 91773	909-592-8652	B

INDUSTRIAL/BANK CUSTOMER LISTING

01145	ODYSSEY HEALTHCARE INC. SUITE 201 7077 ORANGEMOOD AVE. GARDEN GROVE, CA 92841	714-934-4520	B
01146	COUNTY OF LOS ANGELES PUBLIC LIBRARY DEPT 7400 EAST IMPERIAL HWY. DOWNEY CA 90242	562-940-8461	B
01147	ARBEK FINE FURNITURE 13780 CENTRAL AVE. CHINO, CA 91710	909-590-1629	B
01149	ORBITAL ATTN: ACCTS. PAYABLE 2771 N. GAREY AVENUE POMONA, CA 91761	909-593-3581	B
0115	VINEYARD NATIONAL BANK 27177 HWY. 189 STE. G BLUE JAY, CA 92317	909-337-8581	A
01150	UNISYS GOVERNMENT SYSTEMS P.O. #8186300/K, ZEPP 3101 PEGASUS ROAD BAKERSFIELD CA 93380	703-620-7139	B
01151	HISCO 1395 MANASSERO ST. ANAHEIM, CA 92807	714-777-2661	B
01152	FIRST REGIONAL BANK OPERATIONS DEPT. 1801 CENTURY PARK EAST LOS ANGELES, CA 90067	310-582-1776	A
01153	LALOO INTERNATIONAL, INC. ATTN: ACCTS. PAYABLE 2750 EAST MISSION BLVD. ONTARIO CA 91761	909-947-5256	B
1154	CITIZENS BUSINESS BANK 750 WHARTON DR. CLAREMONT, CA 91711	909-624-1799	A

INDUSTRIAL/BANK CUSTOMER LISTING

01156	SMURFIT-STONE CONTAINER CORRUGATED CONTAINER DIV. 19635 E WALNUT DR NORTH WALNUT CA 91789-2897	909-594-2741	B
01157	SPRING MOUNTAIN ESCROW SACRAMENTO BRANCH 2955 MAIN ST., STE. 110 IRVINE. CA 92614	916-649-2257	B
01158	PLASTIC TECH. GROUP, INC. ATTN: ACCTS. PAYABLE 1220 E. GLENWOOD PLACE SANTA ANA, A 92707-3000	714-462-1166	B
0116	BONITA UNIFIED SCHOOL DIS ATTN: ACCOUNTS PAYABLE 115 WEST ALLEN AVE. SAN DIMAS, CA 91773	909-599-6787	B
01160	MEIHO TECHNOLOGY, INC. ATTN: ACCTS. PAYABLE 4935 E. HUNTER AVENUE ANAHEIM, CA 92807	714-777-8787	B
01161	MAIRCELL, INC. 801 SOUTH PLACENTIA AVE. FULLERTON, CA 92831	714-278-8981	B
01162	SO. CALIF. GAS CO. P.O. BOX 3249 LOS ANGELES, CA 90051-1249	213-244-3504	B
01163	TURNER'S OUTDOORSMAN 12615 COLONY ST. CHINO, CA 91710	909-590-7225	B
01164	THE MORTGAGE CONDUIT ATTN: ACCOUNTS PAYABLE 355 N SHERIDAN ST STE 117 CORONA, CA 92880	909-520-9757	B
01165	ARNETT TRUCKING CO. P.O. BOX 114 840 S. CUCAMONGA AVE. ONTARIO, CA 91762	909-923-8073	B

INDUSTRIAL/BANK CUSTOMER LISTING

01166	ADVANTAGE SSG, INC. 820 TUCKER LANE WALNUT, CA 91789	909-444-1818	B
01167	SO BAY PROPERTY MGMT. ATTN: CARLYN 1536 W. 25TH ST. SUITE A SAN PEDRO, CA 90732	310-833-2829	B
01168	FARMERS INSURANCE CLAIMS ATTN: JENNIFER GUTTILLA P.O. BOX 5140 CHINO, CA 91710	909-902-6750	B
01169	ATLANTIS EYECARE 2925 PALO VERDE AVE. LONG BEACH, CA 90815	562-429-2473	B
0117	APT ELECTRONICS, INC. 241 N. CRESCENT WAY ANAHEIM, CA 92801	714-687-6760	B
01170	TECSTAR INC., APPLIED SOLAR DIVISION 15251 E DON JULIAN RD CITY OF INDUSTRY 91745	626-968-6581	B
01171	ACCURATE LAMINATED PROD. 1000-B ORTEGA WAY PLACENTIA, CA 92870-7125	714-632-2773	B
01172	COMMUNITY BANK 9699 SIERRA AVE. FONTANA, CA 92335	909-350-0519	A
01174	FIRST REGIONAL BANK ATTN: CHERYL COOPER 990 W. 190TH ST. STE 350 Torrance, CA 90502	310-538-1776	A
1175	ANDY'S RACING PRODUCTS 2028 E. FRANCIS STREET ONTARIO, CA 91761	909-923-6155	B

INDUSTRIAL/BANK CUSTOMER LISTING

01177	CHINO COMMERCIAL BANK ATTN: ROBIN 14345 PIPELINE AVE. CHINO CA 91710	909-393-8880	A
01178	FIDELITY NATIONAL TITLE 1300 DOVE STREET STE 310 NEWPORT BEACH, CA 92660	949-622-4508	B
01179	BANK OF ORANGE COUNTY 12215 E. TELEGRAPH RD. SANTA FE SPRINGS CA 90670	562-231-4400	A
0118	CAL POLY 3801 W. TEMPLE AVE. J-203 POMONA, CA 91763	909-598-4698	B
01180	PIER 1 IMPORTS 9160 BUFFALO AVE. RANCHO CUCAMONGA, CA 91730	909-484-4560	B
01183	PREFERRED BANK 601 S. FIGUEROA STREET LOS ANGELES, CA 90017	213-891-1188	A
01184	PREFERRED BANK 325 E. VALLEY BLVD. ALHAMBRA, CA 91801	424-282-9700	A
01185	HERITAGE ESCROW HIGHLAND BRANCH 2955 MAIN ST., STE. 110 IRVINE, CA 92614	909-425-8550	B
01187	LAVIDA MULTI-SF. MED CTR 1045 W REDONDO BEACH BLVD GARDENA CA 90247	310-352-4170	B
01188	OAK VALLEY COMMUNITY BANK P.O. BOX 517 166 MAIN STREET BRIDGEPORT, CA 93517	209-343-7610	A

INDUSTRIAL/BANK CUSTOMER LISTING

01189	CITY OF AZUSA 213 E. FOOTHILL BLVD. AZUSA CA 91702	626-334-6843	B
01190	PACIFIC PANEL PRODUCTS 17807 MACLAREN STREET LA PUENTE CA 91744-9721	626-839-8885	B
01193	SILVER LAKES ASSOCIATION P.O. BOX 179 HELENDALE CA 92342		B
01194	NICHIRIN ATTN: ACCOUNTS PAYABLE 8720 ROCHESTER AVENUE RANCHO CUCAMONGA CA 91730	909-937-5800	B
01198	FIRST REGIONAL BANK 16830 VENTURA BLVD. #201 ENCINO, CA 91436	818-993-1776	A
01199	RAPITEC 630 BREA CANYON ROAD WALNUT, CA 91789	909-444-0561	B
012	CITIZENS BANK LA CANADA FLINTRIDGE #780 858 E. FOOTHILL BLVD. LA CANADA FLINTRIDGE, CA 91011	626-405-4900	A
0120	SOUTHERN CALIFORNIA GAS REGION A/P, H.O. 12 BO P.O. BOX 30777 LOS ANGELES, CA 90030-0777	909-394-4346	B
01200	INTERBUSINESS BANK, N.A. 660 S. FIGUEROA STREET LOS ANGELES, CA 90017	213-542-8888	A
01203	FIDELITY NATIONAL TITLE 229 W. BONITA, STE 2-3 SAN DIMAS, CA 91773	909-305-9742	B

INDUSTRIAL/BANK CUSTOMER LISTING

01204	RUSKIN CO. ATTN: ACCOUNTS PAYABLE 3900 DR. GREAVES ROAD GRANDVIEW, MO 64030	909-361-3478	B
01207	MANUFACTURERS BANK ATTN: JOSIE NAVA 135 EAST NINTH ST LOS ANGELES CA 90015	213-489-8576	A
01208	LA VIDA M.S. MEDICAL CTRS ATTN: ACCOUNTS PAYABLE 1400 SOUTH GRAND AVE. LOS ANGELES, CA 90015	213-765-7300	B
01209	SPRING MOUNTAIN ESCROW TARZANA BRANCH 2955 MAIN ST., STE. 110 IRVINE, CA 92614	818-347-4953	B
01211	CALIFORNIA BANK & TRUST 102 N. YALE AVE. CLAREMONT CA 91711	909-624-9091	A
01213	MARSH ADVANTAGE AMERICA 701 S. PARKER ST STE 5400 ORANGE CA 92863	714-245-7866	B
01215	LEROY HAYNES CENTER PO BOX 400 233 W BASELINE RD LA VERNE CA 91750	909-593-2581	B
01216	SPORTS CONCESSIONS INC 415 WEST FOOTHILL BLVD. SUITE #118 CLAREMONT, CA 91711	909-399-0250	B
01217	TERADYNE, INC. 1400 ARROW HWY. LA VERNE CA 91750	909-593-1341	B
1218	ASPEN MARKETING ATTN: ACCOUNTS PAYABLE 4700 E. AIRPORT DRIVE ONTARIO CA 91761	909-390-9000	B

INDUSTRIAL/BANK CUSTOMER LISTING

01219	LA VIDA N.S. MEDICAL CTR ATTN: ACCOUNTS PAYABLE 5800 HANNUM AVENUE CULVER CITY, CA 90230	310-216-7336	B
0122	CHARTER OAK SCHOOL DIST. P.O. #88809 20240 CIENEGA AVE. Covina, CA 91723	626-966-8331	B
01221	L.M.I. ATTN: ACCTS. PAYABLE 501 KETTERING DRIVE ONTARIO CA 91761	909-605-6468	B
01222	TRI CITY REGIONAL MED CTR ATTN: ACCOUNTS PAYABLE 21530 S. PIONEER BLVD. GARDENA, CA 90716	562-860-0401	B
01223	UNITED TITLE COMPANY 514 SHATTO PLACE LOS ANGELES, CA 90020		B
01224	DAVID & MARGARET HOME 1350 THIRD ST. LA VERNE CA 91750	909-596-5921	B
01225	ACTION AIR EXPRESS 1719 S. GROVE UNIT E ONTARIO, CA 91761	909-947-2399	B
01227	PIONEER MEDICAL GROUP ATTN: ACCOUNTS PAYABLE 16510 BLOOMFIELD AVE. CERRITOS, CA 90703	562-229-9452	B
01228	VERIZON ONE VERIZON WAY THOUSAND OAKS CA 91362-3811	805-372-6309	B
123	SHOWCASE CHEVROLET 5400 GARDEN GROVE BLVD. WESTMINSTER CA 92683	714-903-3100	B

INDUSTRIAL/BANK CUSTOMER LISTING

01231	WELLS FARGO HOME MORTGAGE 334 W. 3RD ST. SUITE 302 SAN BERNARDINO CA 92401	909-835-8134	B
01234	HILLERICH & BRADSBY CO LOUISVILLE SLUGGER 1800 S ARCHIBALD ONTARIO CA 91761	909-923-4055	B
01235	PACIFIC PANEL ATTN: JON 17807 MACLAREN ST. LA PUENTE CA 91744-5721	626-839-8885	B
01236	CUSHMAN & WAKEFIELD ATTN: DEE SHIPLEY 701 N HAVEN #300 ONTARIO CA 91764	909-980-7788	B
01237	FIRST PROFESSIONAL BANK 10 N. 5TH STREET REDLANDS, CA 92373	909-335-8532	B
01238	MARTEN TRANSPORT LTD 2300 E. FRANCIS STREET ONTARIO CA 91761	909-947-2525	B
01239	CALIBER COLLISION-WALNUT 20601 VALLEY BLVD. WALNUT CA 91789	909-598-1113	B
0124	KYB ATTN: ACCOUNTS PAYABLE 5790 KATELLA AVE. CYPRESS, CA 90630	562-799-8494	B
01241	ULICO INSURANCE GROUP 14726 RAMONA AVE. CHINO, CA 91710	909-393-5100	B
01242	BANK OF ORANGE COUNTY P.O. BOX 25089 1101 ORANGEWOOD ANAHEIM, CA 92805	714-221-5317	A

INDUSTRIAL/BANK CUSTOMER LISTING

01243	UPLAND ESCROW ATTN: GRACE 1425 W FOOTHILL BLVD #120 UPLAND CA 91786	909-946-3632	B
01245	SOUTHWEST INDUSTRIES 8768 HELMS AVE., STE. C RANCHO CUCAMONGA CA 91730		B
01246	SCOTSMAN OF LOS ANGELES 1952 WRIGHT AVE PO BOX 1080 LA VERNE CA 91750	909-593-1366	B
01248	GUARANTY RESIDENTIAL LENDING 18302 IRVINE BLVD STE 300 TUSTIN CA 92780	800-499-1191	B
01249	ANES HOME LOAN 43RD FLOOR 350 S. GRAND AVENUE LOS ANGELES CA 90071	323-640-5000	A
0125	CITY OF LA VERNE 3660 "D" STREET LA VERNE, CA 91750	909-596-3700	B
01250	QC MANAGEMENT 1350 S. VALLEY VISTA DIAMOND BAR, CA 91765	909-361-0400	B
01251	GREGG ELECTRIC INC 608 W. EMPORIA ONTARIO CA 91762	909-983-1794	B
01253	WF CONSTRUCTION INC. 635 WEST ALLEN AVE. SAN DIMAS, CA 91773	909-599-4262	B
01254	PHILLIPS PONTIAC MAZDA 2000 HAMNER AVE. NORCO, CA 92860-2603	909-734-1555	B

INDUSTRIAL/BANK CUSTOMER LISTING

01255	K & Z CABINET CO., INC. 1450 S. GROVE AVENUE ONTARIO CA 91761	909-947-2567	B
01256	JOHN DOUGLAS FRENCH CTR 3951 KATELLA AVE. LOS ALAMITOS, CA 90720		B
01257	ARC & SPARK 2169 MALLORY STREET SAN BERNARDINO, CA 92407	909-880-2288	B
01258	LA VIDA MEDICAL GROUP ATTN: MARIA SEPULVEDA 605 WEST 6TH STREET SAN PEDRO CA 90731	310-241-0330	B
01259	1ST FIDELITY INVESTMENT & LOAN 3061 EDINGER AVE. TUSTIN CA 92780	949-843-0222	B
0126	FOOTHILL INDEPENDENT BANK 27576 YNEZ RD. STE H-1 TEMECULA CA 92591	909-693-2511	A
01260	GENERAL BANK 2783 S. DIAMOND BAR BLVD. DIAMOND BAR CA 91765	909-598-8833	A
01261	GENERAL BANK 9045 CORBIN DRIVE #100 NORTHRIDGE, CA 91324	818-886-3578	A
01262	CITIZENS BUSINESS BANK 3695 MAIN STREET RIVERSIDE CA 92501	909-683-2112	A
01263	PFF BANK & TRUST 1669 N. MOUNTAIN AVENUE UPLAND CA 91786	909-981-4979	A

INDUSTRIAL/BANK CUSTOMER LISTING

01264	CITIZENS BUSINESS BANK 701 N. HAVEN AVE. STE 130 ONTARIO, CA 91734		A
01265	THE TENDERLOIN RESTAURANT 2026 FOOTHILL BLVD. LA VERNE CA 91750	909-596-3285	B
01266	LA VIDA 605 G STREET SAN PEDRO, CA 90737	310-241-0330	B
01267	LA VIDA MEDICAL 1230 WEST THIRD STREET LOS ANGELES, CA 90017	213-202-3633	B
01268	UNION BANK OF CALIFORNIA ATTN: HONG NGUYEN V03-012 1980 SATURN STREET MONTEREY PARK, CA 91755	800-849-6466	A
01271	TRIDENT CONSOLIDATED IND. 19430 E. SAN JOSE AVE CITY OF INDUSTRY, CA 91748	909-594-0235	B
01272	COVINA FAMILY PRACTICE 475 W. BADILLO STREET COVINA, CA 91723	626-351-2209	B
01274	MANAGEMENT + HEALTH SERVICES INC 4189 E SANTA ANA SUITE D ONTARIO CA 91761	909-986-0092	B
01275	MULLAHEY CHEVROLET 600 W. COMMONWEALTH FULLERTON CA 92832	714-871-9110	B
1276	CHASE MANHATTAN MTG. CO. ATTN: JOHN GORCZYK 11119 N. TORREY PINES RD. LA JOLLA, CA 92037-1009	858-677-4912	A

INDUSTRIAL/BANK CUSTOMER LISTING

01277	DR. SHARON MARTINEZ 9375 ARCHIBALD , STE 111 RANCHO CUCAMONGA, CA 91730-5728	909-483-5295	B
01278	SOUTH BAY PROPERTY MGMT 1536 W 25TH STREET, STE A SAN PEDRO, CA 90732	310-833-2829	B
01279	NORTH AMERICAN MORTGAGE 15040 7TH STREET #B VICTORVILLE, CA 92392	760-241-0200	B
01280	CALIBER AUTO CENTER 2000 HANMER AVE NORCO, CA 92360	909-734-1555	B
01281	CHURCH OF THE VALLEY 14933 WA-KI-TA APPLE VALLEY CA 92307	760-247-6494	B
01284	CITIZENS BUSINESS BANK 12380 HESPERIA RD. STE1 VICTORVILLE, CA 92392	760-241-5101	A
01285	W. COVINA LINCOLN-MERCURY 2539 E. GARVEY AVENUE WEST COVINA, CA 91791	626-966-0681	B
01286	VICTOR ELEM. SCHOOL DIST. 15579 8TH STREET VICTORVILLE, CA 92392	760-245-1691	B
01287	MOJAVE DESERT BANK P.O. BOX 2199 HELENDALE, CA 92342	760-952-BANK	A
01289	ST. MARY MEDICAL CENTER ATTN: ACCOUNTS PAYABLE P.O. BOX 7025 APPLE VALLEY, CA 92307	760-946-8740	B

INDUSTRIAL/BANK CUSTOMER LISTING

0129	COMMUNITY COMMERCE BANK 5444 E. OLYMPIC BLVD. LOS ANGELES CA 90022	213-888-8777	B
01294	PREMIER COMMERCIAL BANK 2400 E KATELLA AVE #125 ANAHEIM, CA 92806	714-978-7225	A
01295	MO ELECTRICAL CORP 2182 MAPLE PRIVADO ONTARIO CA 91761-7602	909-947-2255	B
01297	APPLE VALLEY U.S.D. 22974 BEAR VALLEY RD APPLE VALLEY, CA 92308	760-247-8001	B
01298	INTERBUSINESS BANK 11476 SOUTH STREET CERRITOS, CA 90701	562-865-9898	A
01299	FIDELITY NATIONAL TITLE ATTN: KANDIE HULME 255 E. RINCON SUITE 323 CORONA CA 92879	909-739-0309	B
013	CITIZENS BUSINESS BANK COLORADO/CATALINA #782 1010 E. COLORADO BLVD. PASADENA, CA 91106	626-405-4919	A
01300	STANDARD ABRASIVES 8981 US HIGHWAY 395 HESPERIA CA 92345-9220	760-949-4204	B
01301	FIDELITY NATIONAL TITLE 2180 HARVARD ST. STE 310 SACRAMENTO, CA 95815	916-923-9134	A
1304	ONTARIO POST OFFICE 1555 EAST HOLT BLVD. ONTARIO, CA 91761-9998		B

01306	SO. CALIFORNIA EDISON 8631 RUSH STREET, RM. 101 ROSEMEAD CA 91770	818-302-1721	B
01307	KPC MEDICAL MANAGEMENT ATTN: ACCOUNTS PAYABLE P.O. BOX 70023 ANAHEIM, CA 92825-0023		B
01309	BRIGHTON COLLECTIBLES 200 NORTH WILLOW ST CITY OF INDUSTRY, CA 91746	626-961-9381	B
01311	TDC - PARK DEL AMO 2377 CRENSHAW BL. STE 154 TORRANCE, CA 90501	310-320-5900	B
01310	ABBOTT LABORATORIES 820 MISSION ST. SO. PASADENA, CA 91030	626-440-0700	B
01312	WAMCO AEROSPACE & AUTO LIGHTING 11555 COLEY RIVER CIRCLE FOUNTAIN VALLEY, CA 92708	714-545-5560	B
01312	MANEY AIRCRAFT ATTN: ACCOUNTS PAYABLE 1305 WANAMAKER ONTARIO CA 91761	909-390-2509	B
01315	SEDGWICK CMS PO BOX 5787 3250 VINE ST SECOND FLR RIVERSIDE, CA 92517	909-248-8800	B
01318	MITSUBISHI ELECTRONICS PO BOX 6097 5665 PLAZA DR CYPRESS CA 90630-0097	714-220-4666	B
01319	MITSUBISHI MOTORS CREDIT ATTN: ACCOUNTS PAYABLE 6363 KATELLA AVE CYPRESS CA 90630-5205	714-236-1639	B

INDUSTRIAL/BANK CUSTOMER LISTING

0132	INTERNATIONAL BANK OF CA. 210-860-8118 17100 PIONEER BLVD. ARTESIA, CA 90701		A
01320	WEST COAST LIQUIDATORS ATTN: ACCOUNTS PAYABLE 12434 FOURTH ST RANCHO CUCAMONGA CA 91730	909-899-4457	B
01321	SPM 3125 CORONADO STREET ANAHEIM CA 92806	714-630-6411	B
01322	SPRING MOUNTAIN ESCROW HEMET BRANCH 2955 MAIN ST., STE. 110 IRVINE, CA 92614	909-652-0419	B
01326	LINDSEY MANUFACTURING CO. 760 N. GEORGIA AVE. AZUSA CA 91702	626-969-3177	B
01327	IRVINE RANCH WATER DIST. P.O. # 67128 P.O. BOX 57000 IRVINE CA 92619-7000	949-453-5711	B
01330	GUARDS DENTAL INC ATTN: ACCOUNTS PAYABLE PO BOX 61003 ANAHEIM CA 92803-6103	714-778-1905	B
01331	MARTIN LUTHER HOSPITAL ATTN: ACCTS. PAYABLE 1830 W. ROMNEYA DRIVE ANAHEIM CA 92803	714-491-5853	B
01332	CITY OF BREA 1 CIVIC CENTER CIRCLE BREA CA 92621	714-990-7600	B
01333	MELLON FINANCIAL SERVICES ATTN: LEWIS DICE 14005 LIVE OAK AVENUE IRVINDALE CA 91706	626-338-8540	B

INDUSTRIAL/BANK CUSTOMER LISTING

01336	SAINT JOSEPH HOSPITAL ACCOUNTS PAYABLE PO BOX 5600 ORANGE CA 92863	714-771-8188	B
01337	STATE COMPENSATION INSURANCE FUND 900 CORPORATE CENTER DR MONTEREY PARK CA 91754	213-266-5021	B
01343	PREPRODUCTION PLASTICS 210 TELLER AVE. CORONA CA 91719	909-340-9630	B
01344	SHOWER ENCLOSURES AMERICA ATTN: ACCTS. PAYABLE 501 KETTERING DRIVE ONTARIO CA 91761	909-605-6468	B
01345	NECA/PANASONIC/MATSUSHITA ATTN: ACCOUNTS PAYABLE 6550 KATELLA AVE. CYPRESS CA 90630-5102	714-373-7207	B
01346	STRADLING, YOCCA, CARLSON & RAUTH 660 NEWPORT CTR DR #1600 NEWPORT BEACH, CA 92660	714-725-4013	B
01348	CLA-VAL CO ATTN: KATHY ACCTS/PAYABLE 1701 PLACENTIA AVE. COSTA MESA CA 92627-4475	949-722-4842	B
01350	HOUSE2HOME, INC. ATTN: ACCTS. PAYABLE P.O. BOX 13011 IRVINE CA 92714	949-442-5814	B
01354	CASABLANCA FAN COMPANY 761 CORPORATE CENTER DR POMONA, CA 91768	909-629-1477	B
01355	FARMERS INSURANCE ATTN: MARIA PALMA/CUST SV 4690 WILSHIRE BLVD LOS ANGELES CA 90010	323-930-4173	A

INDUSTRIAL/BANK CUSTOMER LISTING

01361	BANK OF ORANGE COUNTY P.O. BOX 8707 10101 SLATER AVE FOUNTAIN VALLEY CA 92728-8707	714-964-6607	A
01363	ACRA AEROSPACE INC ATTN: ACCOUNTS PAYABLE 2127 VIA BURTON ANAHEIM CA 92806	714-778-1900	B
01364	PEPPERS UNLIMITED INC 2821 E. PHILADELPHIA #D ONTARIO CA 91761	909-923-5580	B
01365	KAISER COMPOSITEK CORP 1095/1195 COLUMBIA ST. BREA CA 92621-2928	714-990-6300	B
01368	AZUSA UNIFIED SCHOOL DIST 545 S. CITRUS AVE. AZUSA CA 91702	626-332-6818	B
01369	DOWNEY REGIONAL MED. CTR. 11500 BROOKSHIRE AVE PO BOX 7010 DOWNEY CA 90241	562-904-5442	B
01370	N & H MANUFACTURING CORP 5611 KIMBALL COURT CHINO CA 91710	909-597-7211	B
01374	SPRING MOUNTAIN ESCROW ARCADIA BRANCH 2955 MAIN STREET STE. 110 IRVINE, CA 92614	818-446-0674	B
01375	PACIFIC SCIENTIFIC ATTN: ACCOUNTS PAYABLE 1800 HIGHLAND AVE. DUARTE, CA 91010	626-359-9317	B
1378	U.S. POSTAL SERVICE 580 W. MONTEREY AVE. POMONA CA 91766-9998	909-628-4476	B

INDUSTRIAL/BANK CUSTOMER LISTING

01379	SPRING MOUNTAIN ESCROW BREA BRANCH 2955 MAIN STREET. STE.110 IRVINE, CA 92614	714-529-9680	B
0138	CURTIS 1000 4100 E. JURUPA AVE. #106 ONTARIO CA 91761	800-772-3909	B
01397	TELAIR INTERNATIONAL INC. 2930 EAST MARIA ST. RANCHO DOMINGUEZ CA 90221	310-898-2200	B
01398	LA VERNE FIRE DEPT ATTN: MARJORIE GRAY 2061 THIRD ST LA VERNE CA 91750		B
014	CALVARY CHAPEL/GLDNSPRNGS ATTN: CATHY BARRETT 22324 GOLDEN SPRINGS DR DIAMOND BAR CA 91765-2449	909-396-1884	B
0140	UNION BANK OF CALIFORNIA 8899 ADAMS AVE. HUNTINGTON BEACH. CA 92646	714-962-3377	A
01400	LA VERNE POLICE DEPT 2061 THIRD STREET LA VERNE CA 91750		B
01405	INSIGHT FOR LIVING ATTN: ACCOUNTS PAYABLE P.O. BOX 251007 PLANO, TX 75025-1007	714-575-5000	B
01406	LA PALMA INTERCOMM. HOSP. ATTN: ACCOUNTS PAYABLE P.O. BOX 5850 BUENA PARK, CA 90623	714-670-6061	B
01407	SOUTH COAST AIR QUALITY MANAGEMENT DISTRICT 21865 E COPLEY DR DIAMOND BAR CA 91765-0942	909-396-2061	B

INDUSTRIAL/BANK CUSTOMER LISTING

0141	DUPREE INC. 14395 RAMONA CHINO, CA 91710	909-597-4889	B
01410	CITATION PRECISION INC. ACCOUNTS PAYABLE 10853 BELL CT RANCHO CUCANONGA CA 91739	909-987-4721	B
01414	HYATT REGENCY ALICANTE 100 PLAZA ALICANTE GARDEN GROVE CA 92640	714-750-1234	B
01418	HEXCEL COMPOSITES ATTN: ACCOUNTS PAYABLE P.O. BOX 15006 CASA GRANDE, AZ 85230	520-836-8761	B
01420	SPRING MOUNTAIN ESCROW LA JOLLA BRANCH 2955 MAIN STREET #110 IRVINE, CA 92614	619-453-4232	B
01422	SPRING MOUNTAIN ESCROW WALNUT CREEK BRANCH 2955 MAIN ST., STE. 110 IRVINE, CA 92614	510-942-3113	B
01423	FREMONT INVESTMENT & LOAN PO BOX 18299 175 N RIVERVIEW DR ANAHEIM CA 92808	714-283-6576	A
01424	JCN ENGINEERING CORP 2690 EAST CEDAR STREET ONTARIO CA 91761	909-923-3730	B
01426	GAMSCO MFG CORP ATTN: ACCOUNTS PAYABLE PO BOX 216 GLENORA CA 91740	626-812-3490	B
01429	BANGKOK BANK PUBLIC CO ATTN: SHIPPING 801 S. FIGUEROA ST. #1600 LOS ANGELES, CA 90017	213-488-9170	A

INDUSTRIAL/BANK CUSTOMER LISTING

0143	ELECTROCUBE 1307 S MYRTLE AVE PO BOX 889 MONROVIA CA 91016	626-301-0122	B
01433	US BANK - CORP PROPERTIES ATTN: CIERRA MCQUOWN 16420 VALLEY VIEW AVE. LA MIRADA, CA 90639	714-228-8169	B
01436	LOS ALAMITOS MEDICAL CTR ATTN: ACCTS. PAYABLE P.O. BOX 6070 LAKEWOOD, CA 90714	562-921-0513	B
01437	LAKWOOD REGIONAL MEDICAL ATTN: ACCOUNTS PAYABLE P.O. BOX 6070 LAKWOOD CA 90714	562-531-2550	B
0144	ELECTRO MECHANISMS 990 AMELIA AVE. SAN DIMAS, CA 91773	909-394-9953	B
01442	LEISURE WORLD HEALTH CARE ATTN: ACCOUNTS PAYABLE 1661 GOLDEN RAIN ROAD SEAL BEACH CA 90740	562-795-6204	B
01444	SCHOU MANUFACTURING ATTN: ACCOUNTS PAYABLE P.O. BOX 250 UPLAND CA 91785	909-982-8933	B
01447	UPLAND GOLDSMITH JEWELERS 1623 N. MOUNTAIN AVE. UPLAND CA 91784	909-985-8383	B
01452	GMAC INSURANCE 3683 E INLAND EMPIRE BLVD #700 ONTARIO CA 91764	909-944-8085	B
01455	GRANITE STATE BANK 901 FAIR OAKS AVE. S PASADENA CA 91030	626-403-5900	A

INDUSTRIAL/BANK CUSTOMER LISTING

0146	PARSONS ENG. SCIENCE 100 W. WALNUT STREET PASADENA CA 91124	818-440-6000	B
01461	TOH VOELKEL SALES INC 1282 GREEN ISLAND ST. BANNING, CA 92220	909-845-6435	B
01467	LEE & ASSOCIATES 3991 MACARTHUR BLVD. #100 NEWPORT BEACH CA 92660	949-724-1000	B
01468	UNION BANK OF CALIFORNIA 400 OCEANGATE LONG BEACH CA 90802	562-590-4092	A
01471	QUALITY MATERIAL HANDLING 962 W. FOOTHILL BLVD. AZUSA CA 91702	626-812-9722	B
0148	INLAND POWDER COATING 1656 SOUTH BON VIEW UNIT F ONTARIO, CA 91761	909-947-1122	B
01481	FRANK WAGNER & SON 2041 ELM COURT ONTARIO CA 91761	909-947-3044	B
01483	TELAMON ELECTRONICS 4411 SCHAEFER CHINO CA 91710	909-628-1690	B
01484	CATALINA FURNITURE ATTN: ACCOUNTS PAYABLE 14489 INDUSTRY CIRCLE LA MIRADA, CA 90638	561-407-3444	B
149	FAY AND QUARTERMAINE 2745 SEAMAN EL MONTE, CA 91733	626-579-3829	B

INDUSTRIAL/BANK CUSTOMER LISTING

01495	GLONEX 1511 S. CARLOS ONTARIO CA 91761	909-947-0288	B
01497	PREFERRED BANK SUITE 107 3501 SEPULVEDA BLVD. TORRANCE CA 90505	310-921-0100	A
01498	PARAMOUNT MACHINE CO INC 10824 EDISON COURT RANCHO CUCAMONGA, CA 91730	909-484-3600	B
01499	NYPRO OREGON 4700 S.W. RESEARCH WAY CORVALLIS OR 97333	503-753-4700	B
015	CITIZENS BANK/TRUST DEPT 225 E. COLORADO BLVD. SUITE 307 PASADENA, CA 91101	626-405-8390	A
0150	THE GAS COMPANY 1050 OVERLAND CRT #5450 SAN DIMAS, CA 91773		B
01500	NAICC ATTN: ACCOUNTS PAYABLE 19100 SUSANA ROAD RANCHO DOMINQUEZ, CA 90221	310-605-3254	B
01503	PROTRADE 4711 E. AIRPORT DR. ONTARIO CA 91761	909-947-6399	B
01504	CLAREMONT ADULT SCHOOL ATTN: CHRIS ULRICH 2475 N FORBES CLAREMONT CA 91711	909-624-6402	B
01506	SIMPSON BUICK-PONTIAC 1890 W. COMMONWEALTH AVE. FULLERTON CA 92633-3204	714-526-2281	B

INDUSTRIAL/BANK CUSTOMER LISTING

01507	OSTRAND INC 431 SOUTH OAKS ONTARIO CA 91761	909-984-1121	B
01508	L.K. ENTERPRISES 314 W. ARROW HWY SAN DIMAS CA 91773	909-592-7682	B
01513	TETRA TECH. INC. SUITE 300 600 CITY PARKWAY WEST ORANGE, CA 92868	714-456-0166	B
01514	INDUSTRIAL VAN & TRUCK 2517 TYLER AVE. EL MONTE, CA 91733	626-443-9211	B
0152	FOOTHILL INDEPENDENT BANK 223 WEST FOOTHILL BLVD. CLAREMONT CA 91711	909-621-0519	A
01520	DESERT SANDS UNIFIED S.D. ACCOUNTS PAYABLE 47-950 DUNE PALMS ROAD LA QUINTA, CA 92253	760 777-4200	B
01522	OPTO 22 43044 BUSINESS PARK DRIVE TEMECULA, CA 92590-3665	909695-9299	B
01523	BAX GLOBAL 1975 E. LOCUST ST. UNIT A ONTARIO, CA 91761	909-5200	B
01525	NORTH-WEST COLLEGE 2121 W. GARVEY AVENUE WEST COVINA, CA 91790	626-960-5046	B
153	FOOTHILL INDEPENDENT BANK 510 S. GRAND AVENUE GLENORA, CA 91740	626-963-8551	A

INDUSTRIAL/BANK CUSTOMER LISTING

01533	OCCIDENTAL PETROLEUM CORP STE 160 - ATTN: JIM HILLS 10389 WILSHIRE BLVD. LOS ANGELES, CA 90024	3102088800	B
0154	FOOTHILL INDEPENDENT BANK 9709 BASELINE ROAD RANCHO CUCAMONGA, CA 91730	909-980-4331	A
01542	AMERICAN SECURITY GROUP ATTN: ACCOUNTS PAYABLE 333 SOUTH ANITA DRIVE ORANGE, CA 92668	7149372425	B
01549	PENINSULA LUGGAGE 1186 PEBBLEWOOD DRIVE DIAMOND BAR, CA 91765	909-861-4170	B
0155	FOOTHILL INDEPENDENT BANK 569 N. MOUNTAIN AVE. UPLAND, CA 91786	909-981-8611	A
01552	SAINT JOSEPH MEDICAL CTR 501 SOUTH BUENA VISTA ST BURBANK, CA 91505	818-843-5111	B
01553	AFFILIATED STEEL & TUBE 2041 LOCUST COURT ONTARIO, CA 91761	909-923-8005	B
01563	FANNIEMAE / P.O. W97-014 135 NORTH LOS ROBLES AVE. SUITE 300 PASADENA, CA 91101-1707	626-396-5100	B
01564	KLEINFELDER, INC. 1370 VALLEY VISTA DR. SUITE 150 DIAMOND BAR, CA 91765	909-396-0335	B
01565	MEDTRONIC 4633 E. LA PALMA ANAHEIM, CA 92807	714-970-7615	B

INDUSTRIAL/BANK CUSTOMER LISTING

01566	THE AEROSTRUCTURES CORP. CONTOUR AEROSPACE - BREA 1415 75TH STREET S.W. EVERETT, WA 98203	425-438-7164	B
0157	NETWORK BANK USA 845 NORTH EUCLID AVE. ONTARIO, CA 91762	909-983-4600	A
01578	UNIVERSAL CARE ATTN: ACCOUNTS PAYABLE 1600 E. HILL ST. SIGNAL HILL, CA 90806-3682	800-635-6688	B
01583	QUALITY FOAM PACKAGING 16180 E. GLADSTONE ST. IRWINDALE, CA 91706	626-969-7754	B
01594	RAINBIRD/CAMSCO/ANTHONY 7590 BRITANNIA COURT SAN DIEGO, CA 92173	619-681-4352	B
01595	MERCURY UNITED ELEC. INC. 10823 EDISON COURT RANCHO CUCAMONGA, CA 91730	909-466-0427	B
01598	COLONIAL PENN 17330 BROOKHURST ST. SUITE 210 FOUNTAIN VALLEY, CA 92708	800-523-4040	B
016	MISC ACCOUNTS		
0160	INLAND COMMUNITY BANK ATTN: ACCOUNTS PAYABLE 11175 MOUNTAINVIEW, STE D LOMA LINDA, CA 92354	909-796-7100	A
01602	MITSUBISHI CNSMR ELEC AM SANTIAGO A. BANUELOS 1008 COTTONWOOD STREET ONTARIO, CA 91761	909-923-4721	B

INDUSTRIAL/BANK CUSTOMER LISTING

01607	FOOTHILL INDEPENDENT BANK 801 N. BRAND BLVD. GLENDALE, CA 91203	818-241-1566	A
01608	LUTHI MACHINERY & ENG.CO. P.O. BOX 2679 1726 W. 189TH STREET GARDENA, CA 90248	310-324-3835	B
01609	BEVEN & BROCK ATTN: STACEY MOEN P.O. BOX 7029 PASADENA, CA 91109-7029	626-795-3282	B
0161	BEST 2505 MCCABE WAY IRVINE, CA 92614-6243	949-756-8522	B
01611	LAWRENCE A. GELZE & ASSOC 10 RIVER PARK PLACE EAST SUITE 240 FRESNO, CA 93720	213-932-3363	B
01614	ACOSTA, SHRODE, & SOULE ASHFORD CROSSING BUILDING 1880 DAIRY ASHFORD STE125 HOUSTON, TX 77077	281-496-3140	B
01615	LAWSON-MACRAE, GRESS & CUL SUITE 200 2677 N. MAIN STREET SANTA ANA, CA 92705-4017	714-541-4454	B
01616	TUCKER & RICKS 268 WEST HOSPITALITY LANE SUITE 202 SAN BERNARDINO, CA 92408	909-890-2236	B
01617	VOTEL & ANDERSON 1250 US BANCORP PIPER JL 444 CEDAR STREET SAINT PAUL, MN 55101	651-228-1770	B
.618	KING & PERL 149 STONY CIRCLE SUITE 200 SANTA ROSA, CA 95401	707-544-0524	B

INDUSTRIAL/BANK CUSTOMER LISTING

01622	AIKEN & PINNEGAR 3131 CANINO DEL RIO NORTH SUITE 1600 SAN DIEGO, CA 92108	858-584-3300	B
01624	VALERIAN-PATTERSON, FIELD SUITE 200 1320 HARBOR BAY PARKWAY ALAMEDA, CA 94502	213-932-3863	B
01627	HOLLENBECK & ASSOCIATES 15500 S.E. 30TH PLACE SUITE 201 BELLVUE, WA 98007	425-644-4440	B
01628	O'DONNELL, MURTAUGH/COGHI 225 WEST WACKER DRIVE SUITE 1150 CHICAGO, IL 60606	312-251-3530	B
01629	JOEL N. VARNELL & ASSOC. TRINITY PLACE STE 1500 1801 BROADWAY DENVER, CO 80202	303-291-7950	B
01634	SEDGWICK CMS SUITE 4000 701 SOUTH PARKER ST. ORANGE, CA 92868-4720	714-245-7834	B
0164	BRIDGFORD FOOD PROCESSING CORPORATION 1308 NORTH PATT STREET ANAHEIM, CA 92803	714-526-5533	B
01640	ATHENA TECHNOLOGY, INC. 984 N. AMELIA AVE. SAN DIMAS, CA 91773	909-394-1770	B
01641	JOHN DOUGLAS MASTERS 20803 VALLEY BLVD. #206 WALNUT, CA 91789	909-595-6697	B
01642	AST / P.O. #B191649 ATTN: ACCOUNTS PAYABLE 1001 N.E. LOOP 820 FT. WORTH, TEXAS 76131	817 232-5900	B

INDUSTRIAL/BANK CUSTOMER LISTING

01646	MACKINTOSH & MACKINTOSH 3838 OAKWOOD AVE. LOS ANGELES, CA 90004	213-662-1184	B
01648	STERLING CONSTRUCTION INC 8271 UTICA AVENUE/STE.100 RANCHO CUCAMONGA, CA 91730	909-989-9500	B
01649	MARLEE MANUFACTURING 4711 E. GUASTI ROAD ONTARIO, CA 91761	909-390-3222	B
01651	A1 DELIVERY CO. 19805 E. BUSINESS PARKWAY WALNUT, CA 91789	909-444-1220	B
01652	JLHC INC. 1944 S. BON VIEW ONTARIO, CA 91761	909-947-2980	B
01656	NJ CROCE COMPANY 1330 ARROW HIGHWAY LA VERNE, CA 91750	909-596-1800	B
01658	TRI CONTINENTAL IND. 2101-A SO. HELLMAN AVE ONTARIO, CA 91761	909-923-8002	B
01673	PNEU-CON PNEUMATIC 960 E. GREVILLEA COURT ONTARIO, CA 91761	909-923-4481	B
01680	FOOTHILL INDEPENDENT BANK CORONA OFFICE 1050 WEST 6TH STREET CORONA, CA 92882	909-735-7426	A
01683	ELDORADO BANK 2730 E. CHAPMAN AVE. ORANGE, CA 92669	714-771-3300	A

INDUSTRIAL/BANK CUSTOMER LISTING

01686	PIC ENVIRONMENTAL SRVS 5102 GAYHURST AVENUE BALDWIN PARK, CA 91706	626-813-9310	B
01693	LÓS ANGELES WORLD AIRPRTS ONTARIO INTL AIRPT/ACCTNG 2132 E. AVION WAY ONTARIO, CA 91761	909-937-2082	B
01694	INLAND TECHNOLOGIES INC. 7851 CHERRY AVENUE FONTANA, CA 92336	909-428-6722	B
01696	EIS BRAKE PARTS 5700 AIRPORT DR. ONTARIO, CA 91761	909-390-7772	B
017	CITIZENS BUSINESS BANK HEAD OFFICE #781 225 E. COLORADO BLVD. PASADENA, CA 91101	626-405-8320	A
01703	INLAND COMMUNITY BANK 730 N. ARCHIBALD STE. E ONTARIO, CA 91764	909-481-8706	A
01704	THE GAS COMPANY P.O. BOX 3249 555 WEST 5TH ST. LOS ANGELES, CA 90013	213-244-8202	B
01705	FRONTIER WEST FINANCIAL 133 E. BONITA AVE. #202 SAN DIMAS, CA 91773	909-971-7100	B
01710	SATALITE POWER CORP. UNIT 505 9774 CRESCENT CENTER DR. RANCHO CUCAMONGA, CA 91730	909-987-8838	B
0173	SADIQ H. MANDILAWI, M.D. 1234 FOOTHILL BLVD. STE. 2 LA VERNE, CA 91750	909-596-4879	B

INDUSTRIAL/BANK CUSTOMER LISTING

0175	OAK VALLEY BANK ATTN: ACCOUNTS PAYABLE 125 N. 3RD AVE. OAKDALE, CA 95361		A
0182	HT. SAN ANTONIO COLLEGE ACCT PAYABLE - STE. 4-111 1100 NORTH GRAND AVE. WALNUT CA 91789	909-594-5611	B
0186	LA VERNE METAL PRODUCTS 900 PALOMARES LA VERNE, CA 91750	909-599-6848	B
019	CITIZENS BANK SAN MARINO OFFICE #783 980 HUNTINGTON DRIVE SAN MARINO, CA 91108	626-405-4935	A
0191	ORMCO CORPORATION ATTN: ACCOUNTS PAYABLE 1332 S. LONE HILL AVE. GLENORA, CA 91740	909-596-0252	B
0192	PLASTIFAB 1425 PALOMARES LA VERNE, CA 91750	909-596-1927	B
0195	MANUFACTURERS BANK 515 S. FIGUEROA ST. 2ND FLOOR / PURCHASING LOS ANGELES, CA 90071	213-489-8576	A
0197	RANCHO BANK 530 WEST BONITA AVE. SAN DIMAS, CA 91773	909-599-0871	A
0198	RANCHO BANK P.O. BOX 1849 2009 WEST FOOTHILL BLVD. UPLAND, CA 91786	909-946-7661	A
2	MISC ACCOUNT 2		B

INDUSTRIAL/BANK CUSTOMER LISTING

020	PRICECOSTCO EXPENSE PAYABLE/47532-00 P.O. BOX 34305 SEATTLE, WASHINGTON 98124-1305	909-930-2126	B
0204	WEST COAST OPERATIONS ATTN: ACCTS. PAYABLE 14100 DANIELSON STREET POWAY, CA 92064-6878	858-375-2201	B
0210	FAIRCHILD FASTENERS ATTN: ACCOUNTS PAYABLE 800 S. STATE COLLEGE BLVD FULLERTON, CA 92631	714-871-1550	B
0213	MC NESSON WATER PRODUCTS ATTN: ACCOUNTS PAYABLE P.O. BOX 7087 PASADENA CA 91109	818-585-1233	B
0216	BOYD CORPORATION 13885 RAMONA AVE. CHINO, CA 91710	909-591-9325	B
0217	WASTE MANAGEMENT, INC. ACCOUNTING CENTER 18302 IRVINE BLVD. 2ND FL TUSTIN, CA 92680	714-734-5600	B
0219	LITTLE TIKES / OHNI P.O. BOX 2774 14724 PROCTOR AVE. LA PUENTE, CA 91746-0774	626-333-8330	B
0220	N. AMERICAN HEALTH CARE 3 MONARCH BAY PLAZA #203 DANA POINT, CA 92629	949-240-2423	B
0222	UNITEK CORPORATION 2724 S. PECK RD. RM.139E MONROVIA, CA 91016	626-445-7960	B
224	VARI-TRONICS INC. P.O. BOX 1320 2745 E. HUNTINGTON DR. DUARTE CA 91010	626-359-6321	B

INDUSTRIAL/BANK CUSTOMER LISTING

0227	AMERICAN AQUATICS, INC. 1420 S. CARLOS AVE. ONTARIO, CA 91761	909-923-6166	B
0228	DLT FLEET SERVICES, INC. 320 S. MILLIKEN AVE. #C ONTARIO, CA 91761	909-390-0396	B
0232	HMC ARCHITECTURE PLANNING ATTN: CINDY ACCT/PAYABLE 3270 INLAND EMPIRE BLVD. ONTARIO, CA 91764-4854	909-989-9979	B
0234	CRYSTAL CATHEDRAL MINSTR ATTN: ACCOUNTS PAYABLE 13280 CHAPMAN AVE. GARDEN GROVE, CA 92640	714-971-4111	B
0235	LOCKHEED MARTIN-SHARED SVC ATTN: ACCTS PAYABLE CNTR P.O. BOX 33034 LAKE LAND, FL 33907-3034	909-624-8021	B
0237	HITSUBISHI MOTOR SALES P.O. NUMBER 202P00201 6400 KATELLA AVE. CYFRESS, CA 90630	714-872-6100	B
0238	LUCKY STAR INDUSTRIES INC 888 NORTH VINTAGE AVENUE ONTARIO, CA 91764	909-980-1028	B
0247	TEMPLE-INLAND MORTGAGE 2910 INLAND EMPIRE BLVD. SUITE 107 ONTARIO, CA 91764	909-466-7077	D
0259	N.L. HANDLEY, INC. 147 SOUTH 6TH AVENUE LA PUENTE, CA 91746	626-333-0102	B
J261	COPP INDUSTRIAL MFG. 2837 METROPOLITAN PLACE POMONA, CA 91767	909-593-7448	B

INDUSTRIAL/BANK CUSTOMER LISTING

0265	FREMONT GENERAL 2020 SANTA MONICA BL. SANTA MONICA, CA 90404	310-315-5500	A
0271	HARMER DISTRIBUTING 1642 S. SACRAMENTO AVE ONTARIO, CA 91761	909-947-9244	B
0274	FOOTHILL INDEPENDENT BANK 4012 GRAND AVE CHINO, CA 91710	909-517-1729	A
0283	N. AMERICAN HEALTH CARE 3810 DURBIN ST. #5 IRVINDALE, CA 91706	626-856-0995	B
0284	PREFERRED BANK 1801 CENTURY PARK EAST #100 LOS ANGELES, CA 90067	310-286-2020	A
0287	FIRST AMERICAN TITLE/L.A. 520 N. CENTRAL AVENUE GLENDALE, CA 91203	818-242-5800	B
0291	FIRST AMERICAN TITLE CO. 520 N. CENTRAL AVE. GLENDALE, CA 91203	818-242-5800	B
0301	SO. BAPTIST CREDIT UNION P.O. BOX 9 251 S. RANDOLPH AVE STE D BREA CA 92622	714-671-1888	B
0313	TREK INDUSTRIES INC. 701 S. AZUSA AVENUE AZUSA, CA 91702	626-815-555	B
0314	EJAY FILTRATION, INC. P.O. BOX 5268 RIVERSIDE, CA 92517	909-683-0805	B

INDUSTRIAL/BANK CUSTOMER LISTING

0320	SPE INCORPORATED 18292 ENTERPRISE LANE HUNTINGTON BEACH, CA 92648	714-848-7661	B
0325	VERIZON CALIFORNIA INC. ACCTS PAYABLE DEPARTMENT PO BOX 27240 SAN ANGELO TX 76902-7240	915-942-4695	B
0327	FOOTHILL INDEPENDENT BANK 101 N. BARRANCA AVE. WEST COVINA, CA 91791	626-332-9991	A
033	GENTEX CORPORATION WESTERN OPERATIONS 11525 6TH AVE RANCHO CUCAMONGA CA 91730	909-481-7667	B
0330	GRANT PISTON RINGS 1360 NORTH JEFFERSON ST ANAHEIM, CA 92807	714-996-0050	B
0332	ARRAL INDUSTRIES 2101 CARRILLO PRIVADO ONTARIO, CA 91761	909-947-6585	B
0333	ROSEMEAD SCHOOL DISTRICT 3907 N. ROSEMEAD BLVD. ROSEMEAD, CA 91770	626-312-2900	B
0334	FOOTHILL INDEPENDENT BANK 2401 SOUTH GROVE AVE. ONTARIO CA 91761	909-947-1126	A
034	TRI SCREEN INC. 260 YORK PLACE CLAREMONT, CA 91711	909-399-0208	B
340	B & G ELECTRONIC ASSEMBLY 10350 REGIS COURT RANCHO CUCAMONGA CA 91730	909-608-2077	B

INDUSTRIAL/BANK CUSTOMER LISTING

0346	PROTO POWER WEST P.O. BOX 7916 1740 WHITE AVE. LA VERNE, CA 91756	909-598-2003	B
0347	UNITED TITLE COMPANY #150 4165 E. THOUSAND OAKS BLVD WESTLAKE VILLAGE, CA 91362	805-449-4242	B
0349	INTERNATIONAL BANK OF CA. 848 W. DUARTE ROAD ARCADIA, CA 91016	626-821-9818	A
0351	IMAGE CAPTURE TECH. 10231A TRADEMARK ST. RANCHO CUCAMONGA CA 91730	909-945-5106	B
0352	PREFERRED BANK 19261 GALE AVE. CITY OF INDUSTRY, CA 91748	626-935-1900	A
0353	SIERRA LA VERNE CO. CLUB 6300 COUNTRY CLUB DRIVE LA VERNE, CA 91750	909-596-2100	B
0354	DEPARTMENT OF AIRPORTS ATTN: ACCOUNTS PAYABLE P.O. BOX 92214 LOS ANGELES, CA 90009-2214	310-646-7390	B
0359	JOHNSTON SWEEPER CO. 4651 SCHAEFER AVE. CHINO, CA 91710	909-613-5651	B
036	GLENDORA UNIFIED SCHOOL 500 N. LORRAINE GLENDORA, CA 91740	626-963-1611	B
361	ECOLAB 18383 E RAILROAD ST. CITY OF INDUSTRY CA 91748	626-839-1416	B

INDUSTRIAL/BANK CUSTOMER LISTING

0362	GTE SUP/TRANSPORTATION F. WILLIAM/MC CASOISC 2849 FICUS ST. POMONA, CA 91766	909-590-6323	B
0363	LIVERMORE & ASSOC. 9570 CENTER AVE. RANCHO CUCAMONGA, CA 91730	909-466-9595	B
0364	AZUSA POLICE DEPARTMENT 725 N. ALAMEDA AVE. AZUSA, CA 91702	626-812-3200	B
0369	CITY OF UPLAND PO# 007830 P.O. BOX 460 450 N. EUCLID AVENUE UPLAND CA 91786	909-982-1352	B
0370	TREND TECHNOLOGIES, INC. 4626 EUCALYPTUS CHINO, CA 91710	909-597-7861	B
0371	EDISON SOURCE 800 E. ORANGETHORPE ANAHEIM CA 92801	714-573-2389	B
038	FAIRCHILD FASTENERS 190 WEST CROWTHER AVE. PLACENTIA, CA 92670-5687	714-524-5854	B
0384	FOOTHILL INDEPENDENT BANK 5155 IRWINDALE AVE. IRWINDALE, CA 91706	626-814-1441	A
0390	WHOLESALE CAPITAL CORP. 23655-A SUNNYMEAD BLVD. MORENO VALLEY, CA 92553	909-243-7717	B
0391	CASA COLINA INC. ATTN: A/P P.O. BOX 6001 POMONA, CA 91769-6001	909-596-5981	B

INDUSTRIAL/BANK CUSTOMER LISTING

0397	FBS TELCOM 136 N. GRAND AVE #191 WEST COVINA, CA 91791	626-966-0633	B
0399	PYRAMID OPTICAL CORP. 10871 FORBES AVENUE GARDEN GROVE, CA 92843	714-265-7700	B
040	INTERNATIONAL BANK OF CA 2323 BEVERLY BLVD. LOS ANGELES, CA 90057	213-489-7190	A
0404	SANDERS 344 W. ARROW HIGHWAY SAN DIMAS, CA 91773	909-599-3178	B
0405	HEALTH-N-HOME 3250 E. 17TH STREET LONG BEACH, CA 90804	562-986-1850	B
0406	OAK VALLEY COMMUNITY BANK INDIAN ROCK CENTER 14580 MOND WAY EAST SONORA, CA 95370	209-532-7100	A
041	INTERNATIONAL BANK OF CA 898 S. FIGUEROA STREET LOS ANGELES, CA 90017	213-683-3000	A
0410	JUELL MACHINE 150 PACIFIC STREET POMONA, CA 91768	909-594-8164	B
0412	RANCHO BANK 20401 E. VALLEY BLVD. WALNUT, CA 91789	909-594-4599	A
415	OUTLER-HAMMER INC. 2021 LOCUST COURT ONTARIO, CA 91761	923-2040	B

INDUSTRIAL/BANK CUSTOMER LISTING

0417	ATLAS DIE 291 KETTERING DRIVE ONTARIO, CA 91761	909-295-1003	B
042	TEMPLE-INLAND MORTGAGE 1401 MALVERN AVE. SUITE 200-A HOT SPRINGS, AR 71901	501-623-1760	B
0420	AQUA MEASURE 1712 EARHART CT. LA VERNE, CA 91750	909-599-9617	B
0422	AUTOMATED MOLDING CORP. ATTN: MICHAEL S. CASELLA 2895 METROPOLITAN PLACE POMONA, CA 91767	909-593-3506	B
0425	EDISON ENTERPRISES ATTN: ACCOUNTS PAYABLE P.O. BOX 9003 SAN DIMAS, CA 91773	909-450-6311	B
0429	CALIFORNIA MACHINE SPEC. 12282 COLONY AVENUE CHINO, CA 91710-2095	909-595-6307	B
0432	HALLMARK METALS 600 W. FOOTHILL BLVD. GLENDDORA, CA 91740-2403	626-335-1263	B
0436	ADVANCED CONSTRUCTORS DIV. OF ZURN CONSTRUCTORS 1500 WEST NINTH ST. UPLAND, CA 91785	909 982-8803	B
0442	CONTINENTAL FEDERAL C.U. 2161 E. GRAND AVE. EL SEGUNDO, CA 90245	310-640-1880	B
0444	FIRST SECURITY BANK OF CA 203 EAST BADILLO AVE. COVINA, CA 91723	618-915-5581	A

INDUSTRIAL/BANK CUSTOMER LISTING

045	OKEEFE & SONS 716 B EAST EDNA PLACE COVINA, CA 91723	626-967-1709	B
0450	I.B.I.S. ADMINISTRATORS ATTN: ACCOUNTS PAYABLE 9267 HAVEN AVE. STE 210 RANCHO CUCAMONGA, CA 91730	909-944-1311	B
0452	TOMKINS, TOMKINS & FERRIS INTERIORS, INC. 905 S. FIRST AVENUE ARCADIA, CA 91007	818-574-9000	B
0454	SOUTHERN CALIF GAS CO GAS COMPANY TOWER 555 W. 5TH ST. LOS ANGELES, CA 90051	213-244-5512	B
0457	CLAREMONT SCHOOL DISTRICT 2080 NORTH MOUNTAIN AVE. CLAREMONT, CA 91711	909-398-0637	B
0459	CHARLES P. CROWLEY CO 800A TERRACE DR. SAN DIMAS, CA 91773	909-592-1500	B
0463	UNISTAR FOODS INC. 252 BUENA VISTA AVE. POMONA, CA 91766	909-622-9611	B
0465	PERKIN ELMER OFDELECT. ATTN: ACCOUNTS PAYABLE 1330 EAST CYPRESS ST COVINA, CA 91724	626-967-9521	B
0474	FOOTHILL INDEPENDENT BANK 728 S. CITRUS AVE. COVINA CA 91723	626-967-2514	A
48	FOOTHILL INDEPENDENT BANK 19811 COLINA ROAD WALNUT, CA 91789	909-594-9940	A

INDUSTRIAL/BANK CUSTOMER LISTING

0482	VARNELL & ASSOCIATES 1801 BROADWAY, SUITE 1500 DENVER, CO 80202	303-291-7950	B
0484	GOLDEN PACIFIC INSURANCE 181 W HUNTINGTON DR. #200 MONROVIA CA 91016	626-275-3000	B
049	FARK HYATT LOS ANGELES AT CENTURY CITY 2151 AVENUE OF THE STARS CENTURY CITY, CA 90067		B
0491	SPRING MOUNTAIN ESCROW DEL MAR BRANCH 2955 MAIN ST. #110 IRVINE, CA 92614	619-481-7714	B
0493	LEEGIN CREATIVE LEATHER 14022 NELSON AVE. CITY OF INDUSTRY, CA 91746	626-961-9381	B
0494	F & L TOOLS CORP. 245 JASON COURT CORONA, CA 91719	909-279-1555	B
0498	ELECTRONIC SOL. - BIRTCHEK ATTN: ACCOUNTS PAYABLE 3445 FLETCHER AVENUE EL MONTE, CA 91731	626 579 2300	B
0502	WEST END BRICK N FIRE SUITE C & D 1900 S. PROFORMA AVE. ONTARIO, CA 91761	909-923-4305	B
0507	INTERNATIONAL RITE-WAY 10407 TRADEMARK RANCHO CUCAMONGA, CA 91730	909-483-5501	B
0515	PERSON FORD 2855 FOOTHILL BLVD. LA VERNE, CA 91730	909-593-7411	B

INDUSTRIAL/BANK CUSTOMER LISTING

0517	WELLS FARGO HOME MORTGAGE 716 TOWNE & COUNTRY RD ORANGE, CA 92868	714-460-9750	B
0518	UNION BANK OF CALIFORNIA 11900 BROOKHURST ST. GARDEN GROVE, CA 92846	714-534-0300	A
0519	SCHEU MFG CO 8855 BAKER AVE. RANCHO CUCAMONGA, CA 91730	909-982-8933	B
0520	FIRST MOUNTAIN BANK P.O. BOX 90 2625 WHISPERING PINES DR. RUNNING SPRINGS, CA 92382	909-846-1933	A
0529	GOLDEN EAGLE MFG. 414 BORREGO COURT SAN DINAS, CA 91773	909-592-4311	B
0533	ARROWHEAD PROD. 4411 KATELLA AVE. LOS ALAMITOS, CA 90720	714-828-7770	B
0534	EVERETT CHARLES CONT PROD ATTN: ACCTS. PAYABLE 700 EAST HARRISON AVE. POMONA, CA 91767	909-625-5551	B
0536	UNION BANK OF CALIF. 2400 E. KATELLA AVE #100 ANAHEIM, CA 92805	714-939-1121	A
0544	GUARANTY RESIDENTIAL LENDING 3191 TEMPLE AVE. STE 180 POMONA, CA 91768	909-444-1313	B
545	DELTAMEDIA 1925 SOUTH LAKE PLACE ONTARIO, CA 91761	909-930-2144	B

INDUSTRIAL/BANK CUSTOMER LISTING

0546	JAV INDUSTRIES 233 CORPORATE WAY UPLAND, CA 91786	709-946-5959	B
0555	BURREL FELETOS & TINSLEY 5151 E BROADWAY STE 1550 TUCSON, AZ 85711	520-519-2452	B
0553	CNC INDUSTRIES INC. 4712 CHEYENNE WAY CHINO, CA 91710-5531	909-627-2339	B
0555	VERMAX, INC. P.O. BOX 2933 POMONA, CA 91769-2933	909-620-4325	B
056	BEVERLY HOSPITAL 309 W. BEVERLY BLVD. MONTEBELLO, CA 90640	213-725-4222	B
0560	TEMPLE-INLAND MORTGAGE 8752 WARNER AVE. FOUNTAIN VALLEY, CA 92807	714-842-8588	B
0562	TRITON ENGINEERING 15201 TRITON LANE HUNTINGTON BEACH CA 92649	714-893-3601	B
0565	VINEYARD NATIONAL BANK 1200 S. DIAMOND BAR BLVD. DIAMOND BAR, CA 91765	909-861-9664	A
0566	ZJS ENGINEERING SERVICES 350 S. MILLIKEN AVE STE A ONTARIO, CA 91761	909-974-4150	B
068	VINEYARD NATIONAL BANK 9590 FOOTHILL BLVD. RANCHO CUCAMONGA, CA 91730	909-987-0177	A

INDUSTRIAL/BANK CUSTOMER LISTING

0574	ACORN ENGINEERING COMPANY ATTN: ACCOUNTS PAYABLE 15125 PROCTOR AVENUE CITY OF INDUSTRY CA 91746	626-336-4561	B
0579	ACORN-GENCON PLASTICS,LLC 13813 OAKS AVE CHINO, CA 91710	909-591-8461	B
0580	ONTARIO INT. AIRPORT ATTN: MELINDA ADAMS TERMINAL BLDG RM 200 ONTARIO, CA 91761	909-968-2714	B
0581	S.P.M.-A DYNACAST COMPANY ATTN: ACCOUNTS PAYABLE 7131 PERIMETER PARK DRIVE HOUSTON, TX 77041	713-329-8950	B
0582	PROTECTO INC. 10788 MONTE VISTA AVE ONTARIO, CA 91762-3913	909-648-4966	B
0583	SANWA BANK CHINO OFFICE 12545 CENTRAL AVENUE CHINO, CA 91710	909-627-7601	A
0589	CITY OF SOUTH PASADENA FINANCE DEPT 1414 MISSION STREET SO. PASADENA, CA 91030	818-799-9101	B
0593	WESTERN COVARR 1239 E. PHILADELPHIA POMONA, CA 91766	909-364-2346	B
0594	SIMPLEX STRIP DOORS INC. 14500 HILLER AVE FONTANA, CA 92336	909-854-7951	B
398	FRANK & SON TRUCKING 19465 E. WALNUT DR NORTH WALNUT, CA 91789	909-594-7492	B

INDUSTRIAL/BANK CUSTOMER LISTING

0599	LAW OFFICES HL MCHILLIAMS #1550, ONE RIVERWALK PLAC 700 NORTH ST, MARY'S ST SAN ANTONIO, TEXAS 78205	210-229-9879	B
060	PETERSON'S PHARMACY 1350 N. TOWNE AVE. CLAREMONT, CA 91711	909-624-3537	B
0602	VINEYARD NATIONAL BANK 23840 LAKE DRIVE CRESTLINE, CA 92325	909-338-1718	A
0603	BECAR SUPPLY 1370 N. MAINE AVE., BLDG 1 BALDWIN PARK, CA 91706	626 856-0740	B
0605	PNEUDRAULICS, INC. 8575 HELMS AVE. RANCHO CUCAMONGA, CA 91730-4591	909-980-5366	B
0606	NAMM CALIFORNIA ATTN: ACCOUNTS PAYABLE 3281 E. GUASTI RD, 7TH FL ONTARIO, CA 91761-7643	909-605-8000	B
0616	HEGWER IND ATTN: SHIRLEY 621 S. BONVIEW ONTARIO, CA 91786	909-391-6491	B
0617	PAPER-PAK PRODUCTS INC. 1941 WHITE AVENUE LA VERNE, CA 91750	909-392-1718	B
0619	HILLIARD, BENNNIE & CO 250 W FIRST ST #320 PO BOX 1090 CLAREMONT CA 91711	909-396-1310	B
0624	VINEYARD NATIONAL BANK 5455 RIVERSIDE DRIVE CHINO, CA 91710	909-591-3941	A

INDUSTRIAL/BANK CUSTOMER LISTING

0628	ORGANIC MILLING 505 WEST ALLEN AVE. SAN DINAS, CA 91773	909-599-0961	B
0629	UNITED STATES POST OFFICE ONTARIO, CA 91761	909 986-1873	B
063	SODERBERG MANUFACTURING 20821 CURRIER ROAD WALNUT, CA 91789	909-595-1291	B
0634	TRINITY MORTGAGE COMPANY 10681 FOOTHILL BL STE 200 RANCHO CUCAMONGA, CA 91730	909-944-4949	B
0636	RISK ENTERPRISE MGNT LTD 3230 E IMPERIAL HWY #300 BREA, CA 92621-6792	714-579-2500	B
0637	PACIFIC RIM INVESTMENTS 4500 E. PACIFIC COAST HWY SUITE 260 LONG BEACH, CA 90804	562-498-7639	B
0638	VERIZON 2801 TOWNSGATE THOUSAND OAKS CA 91361	805-373-5000	B
0639	EAGLE ESCROW CO. P.O. BOX 1967 901 E. ALOSTA AVE STE B GLENORA CA 91740	626-914-4523	B
0657	HIGHLAND PLASTICS ATTN: ACCOUNTS PAYABLE 3650 DULLES DRIVE MIRA LOMA, CA 91752	909-360-9587	B
672	RANCHO S.A. BOTANIC GARD. 1500 N. COLLEGE AVE. CLAREMONT, CA 91711	909-625-8767	B

INDUSTRIAL/BANK CUSTOMER LISTING

0673	VAL ELECTRIC INC. 1261 E. FRANCIS ONTARIO, CA 91761-5713	909-923-0070	B
0674	ARROW STAFFING SERVICES 9135 ARCHIBALD AVE STE E RANCHO CUCAMONGA, CA 91730	909-484-3682	B
0679	SPRING MOUNTAIN ESCROW ATTN: ACCOUNTS PAYABLE 2955 MAIN STREET STE 110 IRVINE, CA 92614	916-649-2257	B
0692	ROSSNAGEL AND FLAGG TRI CENTER PLAZA/F BOLTEN 5990 SEPULVEDA BL STE 350 VAN NUYS, CA 91411	818-901-9644	B
0694	AIR COMPONENTS 10641 FULTON COURT RANCHO CUCAMONGA, CA 91730	909-980-8224	B
0696	BURLINGTON AIR EXPRESS/LA 5500 W. CENTURY BLVD. LOS ANGELES, CA 90068	310-337-3773	B
0697	LEVITZ FURNITURE ATTN: ACCTS. PAYABLE 90 PRICE PKY. STE 1 FARMINGDALE, NY 11735	516-496-9560	B
0699	HYATT WEST HOLLYWOOD 8401 SUNSET BLVD. WEST HOLLYWOOD, CA 90069	213-658-1234	B
0710	GO REGULATOR, INC. ATTN: ACCOUNTS PAYABLE P.O. BOX 330 CORONA, CA 91718	909-599-6745	B
J72	U.S. POST OFFICE 396 SO. CALIFORNIA AVE. WEST COVINA, CA 91793	626-962-0614	B

INDUSTRIAL/BANK CUSTOMER LISTING

0722	FCB TAIWAN CALIFORNIA ATTN: NEW ACCOUNTS 200 EAST MAIN STREET ALHAMBRA, CA 91801	818 300-6000	A
0723	CITRUS COMMUNITY COLLEGE 1000 W. FOOTHILL BLVD. GLENORA, CA 91740	626-914-8698	B
0729	DAK VALLEY COMMUNITY BANK 1419 MCHENRY AVENUE MODESTO, CA 95350	209 549 2265	A
0733	UPLAND BANK 100 N. EUCLID AVE UPLAND, CA 91786	909-946-2265	A
0736	MELLON BANK NA ACCOUNTS PAYABLE UNIT 670 ONE MELLON BANK CTR PITTSBURGH PA 15258	412-234-3027	B
0737	UPLAND BANK ATTN: ACCTS PAYABLE DEPT P.O. BOX 5009 UPLAND, CA 91785	909-591-5371	A
0741	PANASONIC DISC SVCE. CORP ATTN: MARTHA GEMILLION 20608 MADRONA AVENUE TORRANCE, CA 90503	310 783-4800	B
0742	THE HERITAGE ESCROW CO. EL CAJON BRANCH 2955 MAIN ST., STE. 110 IRVINE, CA 92614	519-441-9737	B
0745	FOOTHILL INDEPENDENT BANK SUPPLIES/PURCHASING DEPT 679 WEST TERRACE DRIVE SAN DIMAS, CA 91773	909-394-9970	A
746	SIB PRECISION 13726 SEMINOLE DR. CHINO, CA 91710	909-464-1088	B

INDUSTRIAL/BANK CUSTOMER LISTING

0747	ALLEGIANCE HEALTHCARE CORP. 4551 E. PHILADELPHIA ST. ONTARIO, CA 91761	909-974-3755	B
0748	FREMONT FINANCIAL CORP. BUILDING 400, SUITE 1500 1000 ABERNATHY RD., NE ATLANTA, GA 30328		A
0749	NORWEST MORTGAGE SUITE 105 17910 SKYPARK CIRCLE IRVINE, CA 92614	949-862-0222	B
075	BRISTOL PARK MEDICAL ATTN: ACCOUNTS PAYABLE 2501 S. PULLMAN SANTA ANA, CA 92705	909-437-9052	B
0750	EARTH SCIENCE 475 N. SHERIDAN ST. CORONA, CA 92880	909-371-7565	B
0752	BANK OF ORANGE COUNTY SUITE 100 170 S. MAIN ST ORANGE, CA 92668	714-634-3535	A
0760	SAFEGUARD HEALTH PLANS ATTN: CORPORATE SERVICES 95 ENTERPRISE ALISO VIEJO, CA 92656-2601	714-778-1005	B
0761	RETIREMENT HOUSING FOUND. 911 N. STUDEBAKER ROAD LONG BEACH, CA 90815-4900	562-257-5100	B
0762	MENLO LOGISTICS ATTN: TERRY JONES 1060 N. WINEVILLE AVENUE ONTARIO, CA 91764	909-608-0034	B
764	FIRST FINANCIAL C.U. 1616 W. CAMERON AVE. WEST COVINA, CA 91793-0090	626-814-4623	B

INDUSTRIAL/BANK CUSTOMER LISTING

0768	SUBURBAN PROPANE 18891 OLD OASIS RD. REDDING, CA 96003-0949	916-241-3231	B
0769	ELMORE PROD. INC. 1227 W. BROOKS UNIT 1 ONTARIO, CA 91761	909-988-0083	B
0771	REMAX REALTY 100 1411 S. DIAMOND BAR BLVD. DIAMOND BAR, CA 91765	909-860-7436	B
0772	K MART DISTRIBUTION CTR. 5600 E. AIRPORT DR. ONTARIO, CA 91761	909-390-4515	B
0773	AMIS, BELL & HERALD 2301 E. LAMAR BLVD. SUITE 250 ARLINGTON, TX 76006	817-649-7847	B
0774	CEN FED BANK 707 FOOTHILL BLVD. LA CANADA, CA 91011	818-925-5560	A
0775	HUB DISTRIBUTING, INC. ATTN:LISA HOLSTEIN 2501 E. GUASTI RD. ONTARIO, CA 91761		B
0776	T H HOLDING ATTN: ACCOUNTS PAYABLE 1000 W. SIERRA MADRE AVE. AZUSA, CA 91702-1752	626-812-3469	B
0777	CASTLE INDUSTRIES ATTN: ACCOUNTS PAYABLE 601 S. DUPONT AVE. ONTARIO, CA 91761-1502	909-390-0899	B
0778	UNITED TITLE COMPANY 1301 DOVE ST., STE. #300 NEWPORT BEACH, CA 92660	714-477-1638	B

INDUSTRIAL/BANK CUSTOMER LISTING

0779	PERRY COLOR CARD 685 TERRACE DRIVE SAN DIMAS, CA 91773	909-599-7954	B
0781	TOYS R US ATTN: PURCHASING 1110 W. HERRILL AVENUE RIALTO, CA 92376	909 873 0155	B
0785	HCS-CUTLER, INC. 10411 26TH STREET RANCHO CUCANONGA, CA 91730	909-987-0094	B
0789	TAB WAREHOUSE & DIST. CO. ATTN: ACCOUNTS PAYABLE 13050 MARLAY AVE. FONTANA, CA 92337-6940	909-681-7000	B
0792	CALIFORNIA MEDICAL CENTER ATTN: ACCTS PAYABLE P.O. BOX 15069 LOS ANGELES, CA 90015		B
0794	NEW SPIRIT NATURALS 615 W. ALLEN AVE. SAN DIMAS, CA 91773	909-592-4445	B
0803	WALNUT VALLEY UNIF. S.D. P.O. BOX 469 880 S. LEMON AVE. WALNUT CA 91788	909-595-1261	B
0806	NED-PHARMEY INC 2727 THOMPSON CREEK RD PONDONA, CA 91767-1861	909-592-7610	B
081	STANLEY HARDWARE DIVISION ATTN: ACCOUNTS PAYABLE PO BOX 1308-H NEW BRITAIN CT 06050	714-599-6881	B
812	CHEP USA SUITE 850 695 TOWN CENTER DRIVE COSTA MESA, CA 92626	714 438-9070	B

INDUSTRIAL/BANK CUSTOMER LISTING

0815	VEFO INC. 2690 POMONA BLVD. POMONA, CA 91768	909-598-3856	B
0817	FOOTHILL BEVERAGE COMPANY 2800 SOUTH RESERVOIR POMONA, CA 91765-6525	909-627-6131	D
0819	DEALER FIRST SERVICES #39 5815 E. LA PALMA ANAHEIM, CA 92807	714-779-7330	B
0821	TOMEN BLDG COMPONENTS-INC 10707 COMMERCE WAY FONTANA, CA 92337-8216	909-428-1600	B
0824	SHANNON PACKAGING CO. 3647 SHASTA STREET CHINO, CA 91710	909 591-8768	B
0827	YILLIK PRECISION 534 W. BROOKS STREET ONTARIO, CA 91763	909-621-5983	B
0838	ARMSTRONG/ROBITAILLE INS. 680 LANGSDORF DR.,STE 100 FULLERTON, CA 92831	714-579-7900	B
0839	WHITE CAP INDUSTRIES, INC ATTN: ACCOUNTS PAYABLE P.O. BOX 3589 COSTA MESA, CA	213-724-6690	B
0840	NORM'S REFRIGERATION 1175 N. KNOLLWOOD CIRCLE ANAHEIM, CA 92801	714-236-3600	B
0843	AARP / ACCOUNTS PAYABLE P.O.# 3000000634 P.O. BOX 51040 WASHINGTON D.C. 20091	202-434-7868	B

INDUSTRIAL/BANK CUSTOMER LISTING

0849	ARETE PRESS SUITE 204C 1420 N CLAREMONT BLVD. CLAREMONT, CA 91711	909-624-7770	B
0853	FLEETWOOD ENTERPRISES P.O. BOX 7638 3125 MYERS ST. RIVERSIDE, CA 92513-7638		B
0854	DOW PRECISION HYDRAULICS 1835 WRIGHT AVE. LA VERNE, CA 91750	909-596-6602	B
0855	FOSTER'S COMMUNICATIONS 931 W. HOLT BLVD., STE. C ONTARIO, CA 91762	909 939-8881	B
0856	CITIZENS BUSINESS BANK 973 E. BADILLO COVINA, CA 91723	626-915-8931	A
0859	INLAND COMMUNITY BANK 255 S. RIVERSIDE AVE RIALTO CA 92377	909-874-4444	A
0864	HACIENDA LA PUENTE UNIFIED SCHOOL DISTRICT P.O. BOX 60002 CITY OF INDUSTRY CA 91716	626-333-2201	B
0867	FRESH DIRECTIONS INT'L 10195 TELEPHONE ROAD VENTURA, CA 93004	805-671-9944	B
0868	COMMUNITY BANK PO BOX 1458 16120 BEAR VALLEY RD VICTORVILLE CA 92392	760-241-8944	A
87	LUNA DEFENSE SYSTEMS ATTN: ACCOUNTS PAYABLE 5040 CALHVIEW AVE. BALDWIN PARK, CA 91706	626-960-5147	B

INDUSTRIAL/BANK CUSTOMER LISTING

0870	SPRING MOUNTAIN ESCROW ATTN: ACCTS PAYABLE 2955 MAIN ST., STE. 110 IRVINE, CA 92614		B
0872	PRIDE MACHINERY, INC. 1330 N. RED GUM STREET ANAHEIM, CA 92806	714-632-0440	B
0877	CORONA REGIONAL MED. CNTR ATTN: ACCOUNTS PAYABLE 800 S. MAIN STREET CORONA, CA 91720	909-736-6253	B
0881	BRETHREN HILLCREST HOMES 2705 MOUNTAIN VIEW DR. LA VERNE, CA 91750	909-593-4917	B
0883	GRANITE STATE BANK 100 E HUNTINGTON DR PO BOX 708 MONROVIA CA 91017-0708	626-303-4661	A
0886	RAYNE WATER 1702 E. ROSSLYNN AVE. FULLERTON, CA 92631	714-871-2442	B
0888	DURSTON MFG. CO. 1395 E. PALOMARES AVE. LA VERNE, CA 91750	909-593-1506	B
089	WARDS #5002 14141 YORBA AVENUE CHINO, CA 91710	909-393-4915	B
0891	GTE SUPPLY ATTN: ACCOUNTS PAYABLE 2849 FICUS ST POMONA CA 91766	909-590-6453	B
894	CITIZENS BUSINESS BK #245 TRI CITY BUSINESS CENTER 301 VANDERBILT WAY SAN BERNARDINO CA 92408	909-888-6363	A

INDUSTRIAL/BANK CUSTOMER LISTING

0897	CITIZENS BUSINESS BK #237 1095 N. GAREY AVE. POMONA, CA 91767	909-629-4151	A
0899	SPRING MOUNTAIN ESCROW IRVINE BRANCH 2955 MAIN ST., SUITE 110 IRVINE, CA 92614	714-558-2660	B
090	SOUTHERN CALIFORNIA COLLEGE OF OPTOMETRY 2575 YORBA LINDA BLVD FULLERTON, CA 92631	714-870-7226	B
0903	CITIZENS BUSINESS BK #238 1555 E. HIGHLAND AVE. SAN BERNARDINO, CA 92404	909-381-5561	A
0905	CITIZENS BUSINESS BK #236 308 N. LA CADENA DR. COLTON, CA 92324	909-825-9800	A
0908	WELLS FARGO HOME MORTGAGE 27201 PUERTA REAL, #110 MISSION VIEJO CA 92691	949-262-4000	B
0909	CITY OF VICTORVILLE P.O. #0902-674 14343 CIVIC DR. VICTORVILLE, CA 92392	760-955-5000	B
091	EVERETT CHARLES TEST EQ. ATTN: ACCTS. PAYABLE/LIZ 2887 N. TOWNE AVE. POMONA, CA 91767		B
0915	PROGRESSIVE HEALTH CARE 2286 SLOAN DRIVE LA VERNE CA 91750	909-596-5535	B
0918	ONTARIO AIRPORT MARRIOTT ATTN: ACCOUNTS PAYABLE 2200 E HOLT BLVD ONTARIO CA 91764	909-975-5000	B

INDUSTRIAL/BANK CUSTOMER LISTINGS

092	CHRISTIAN COMMUNITY C. U. 101 S. BARRANCA AVE. COVINA, CA 91722	626-915-7551	B
0923	FIBERTRON 6400 ARTESIA BLVD. BUENA PARK, CA 90620-1006	714-670-7711	B
0924	MIXET DIVISION OF ALSONS CORP. P.O. BOX 282 HILLSDALE, MI 49242	310-699-0493	B
0928	STEIN OPTOMETRIC 3200 N. SEPULVEDA BLVD. SUITE E4 MANHATTAN BEACH, CA 90266	310-546-5421	B
0931	APPLE VALLEY RETIREMENT VILLAGE & CARE CENTER 11959 APPLE VALLEY RD APPLE VALLEY CA 92308	760-240-5051	B
0932	UNITED PANAM MORTGAGE ATTN: MARY SNITKER 625 CITY DRIVE #330 ORANGE, CA 92868	714 621 1100	B
0934	PRECISE ESCROW P.O. BOX 66 MONTEREY PARK, CA 91754-0066	213-724-1430	B
0935	DEBRA R. GALLI 2340 SUNRISE CIRCLE LA VERNE, CA 91750	909-946-6552	B
0936	SPRING MOUNTAIN ESCROW 2955 MAIN ST., STE. 110 IRVINE, CA 92614		B
938	THE HERITAGE ESCROW CO. ESCONDIDO BRANCH 2955 MAIN ST., SUITE 110 IRVINE, CA 92614	619-489-0464	B

WESTERN BEAUTY SUPPLY

972 W. 9TH STREET
UPLAND, CA
91786

0946	SPRING MOUNTAIN ESCROW UPLAND BRANCH 2955 MIAN ST., SUITE 110 IRVINE, CA 92614	909-982-8992	B
0948	GTE 2909 EXPOSITION BLVD. SANTA MONICA, CA 90404	310-264-5685	B
0952	INLAND COMMUNITY BANK 306 N. LA BREA AVE. LOS ANGELES, CA 90036	323-985-6132	A
0953	MCKINLEY CHILDRENS CENTER 762 WEST CYPRESS STREET SAN DIMAS, CA 91773-3599	909-599-1227	B
0955	BROOKS PROTECH CORP. 1529 W. 13TH ST., UNIT C UPLAND, CA 91786	909-946-0077	B
0958	SMITH ENGINEERING CO. 2837 EAST CEDAR STREET ONTARIO, CA 91761	909-923-3331	B
096	AQUA-VEND ATTN: ACCOUNTS PAYABLE PO BOX 7097 PASADENA CA 91109	213-340-1168	B
0961	G.R.C. 748 E. BONITA, #203 POMONA, CA 91767	909-624-6687	B
0962	TRIAD FINANCIAL CORP. ATTN: DUANE SCOTT 7711 CENTER AVE., STE 100 HUNTINGTON BEACH, CA 92647	714-373-8300	B

INDUSTRIAL/BANK CUSTOMER LISTING

0963	SAVANT LIGHTING 9047 BRIDGEPORT PL. RANCHO CUCAMONGA, CA 91730	909-481-7688	B
0964	SFM / DYNACAST 7131 PERIMETER PARK DR. HOUSTON, TX 77041	713-929-8950	B
0966	FREMONT PREMIUM FINANCE SUITE 410/ACTNG. MNGR. 2020 SANTA MONICA BLVD. SANTA MONICA, CA 90404	800 541-2384	B
0985	RALPH A. VAN DUECK SUITE 204 4567 TELEPHONE ROAD VENTURA, CA 93003	805-650-6648	B
0986	INLAND VALLEY HUMANE SOC. 500 HUMANE WAY POMONA, CA 91766	909-623-9777	B
0987	GENERAL BANK #4 23326 HAWTHORNE BLVD #100 TORRANCE, CA 90505	310-373-9070	A
0988	SPRING MOUNTAIN ESCROW ACCOUNTS PAYABLE 2955 MAIN ST. #110 IRVINE, CA 92614		A
0993	GENERAL BANK #5 18643 S. PIONEER BLVD. ARTESIA, CA 90701	562-809-1300	A
0996	STAAR SURGICAL COMPANY ATTN: ACCOUNTS PAYABLE 1911 WALKER AVE. MONROVIA, CA 91016	626-303-7902	B
	MISCELLANEOUS DEPOSITS		A

WHOLESALE CUSTOMER LISTING

01550	A & M SERVICES 949 N. CATARACT UNIT I P.O. BOX 216 SAN DINAS, CA	909-599-3905 91773
0421	A B E CORPORATION 13155 RAILROAD AVE. INDUSTRY, CA	626-336-6665 91746
0973	A TO Z PRINTING PLUS 1298 W. NINTH STREET UPLAND, CA	909-920-5411 91786
0128	ABILITY LABEL 1332 S. GROVE AVE. ONTARIO, CA	909-930-5914 91761
01351	ACCENT BUSINESS FORMS 721 NEVADA ST., STE 304 REDLANDS, CA	909-792-5530 92373
01288	ADVANCED COLOR GRAPHICS 245 YORK PLACE CLAREMONT CA	909-625-3381 91711
043104	AEROMARK 1524 W. COMMONWEALTH AVE. FULLERTON, CA	714-447-8855 92833-2728
01062	ALL SOURCE P.O. BOX 1392 903 TEAKWOOD LAKE ARROWHEAD, CA	909-640-3890 92352
0336	ALTEC PRODUCTS, INC. 23422 MILL CREEK DRIVE SUITE 225 LAGUNA HILLS, CA	714-727-1248 92653
0831	AMERICAN IMPRESSIONS 5120 SCHAEFER AVE. STE.F CHINO, CA	909-590-4884 91710
01296	AMERICAN PRINTING 2313 E. PHILADELPHIA #F ONTARIO CA	909-977-8588 91761
01316	APPLE VALLEY STATIONERS 18152 HWY. 16 APPLE VALLEY, CA	760-242-3531 92307

WHOLESALE CUSTOMER LISTING

01601	ARCADIA ADDRESSING CO. 855 MERIDIAN STREET DUARTE, CA	26-357-83126 91010
097	ARCO BUSINESS SERVICES 41 E. DUARTE ROAD ARCADIA, CA	818-447-4390 91006
0103	AZUSA PACIFIC UNIV. BKST. 921 E ALOSTA AVE PO BOX ADU AZUSA CA	818-969-3438 91702-7000
027	BRONCO BOOKSTORE P.O. #34731 3801 W. TEMPLE AVE. POMONA, CA	907-869-3274 91768-4039
021	BRUECK OFFICE SUPPLY ATTN: BILL 167 E. HOLT POMONA, CA	91767
01292	CALICO HARDWARE & GIFT P.O. BOX 419 15065 VISTA ROAD HELENDALE CA	760-245-4131 92342
0273	CITY GRAPHICS 944 MARINA BLVD. BULLHEAD CITY, AZ	520-763-5599 86442
0763	COLUMBIA PRINTWORKS F 229 1657 HUNTINGTON DRIVE DUARTE, CA	626-256-0326 91010-2586
0937	COUNTRY POSTAL SERVICE 2694 E. GARVEY AVE. WEST COVINA, CA	626-858-0722 91791
0878	CREATIVE/BALLOON DESIGNS 2313 E PHILADELPHIA STE H ONTARIO, CA	909-591-4040 91761
0137	CROWN STATIONERS 530 NORTH MOUNTAIN AVE. SUITE E UPLAND CA	909-981-1109 91786-5097
0306	CUSTOM QUALITY PRINTING 7300 MELROSE STREET BUENA PARK, CA	714-522-6780 90621

WHOLESALE CUSTOMER LISTING

0503	CWS	909-456-5040
	8459 WHITE OAK AVE #103 RANCHO CUCAMONGA, CA	91730
0331	E.L.S. PRINTING & PUBLISH	909-622-0794
	57 HUNTER POINT ROAD POMONA, CA	91766
0861	ELLSWORTHS' STATIONERS	626-395-4031
	112 NORTH GLENDORA AVENUE GLENDORA, CA	91740
0873	ELLSWORTHS' STATIONERS	626-303-2407
	415 S. MYRTLE AVENUE MONROVIA, CA	91016
0875	ELLSWORTHS' STATIONERS	909-593-1310
	2096 FOOTHILL BLVD. LA VERNE, CA	91750
0424	EMPIRE SALES ATTN: GERRIE BREWINGTON 1478 E. FRANCIS ONTARIO, CA	947-0639 91761
0633	FLYEP GRAPHICS INC.	909-685-0130
	4685 BROOKHOLLOW CIRCLE RIVERSIDE, CA	92508
01311	FORMS, GRAPHICS & MORE	562-696-5700
	2809 DONNER WAY RIVERSIDE, CA	92509
0751	GEORGE BELL PRINTING	626-963-6745
	631 E. ARROW HWY. UNIT P GLENDORA, CA	91740
0782	GOLDEN VALLEY STAMPS	209-686-1700
	140 S. K STREET TULARE, CA	93274
01403	GOLDEN WEST COLLEGE BOOKSTORE 15744 GOLDEN WEST ST HUNTINGTON BEACH CA	714-895-8764 92647
01226	GOLDMARK BUSINESS SUPPLY	909-989-3277
	6964 SHAMROCK LANE ALTA LOMA, CA	91701

WHOLESALE CUSTOMER LISTING

0948	GRAPHIX ADVANTAGE	909-623-8065
	4050 MISSION BLVD. POMONA CA	91766
0430	IN N' OUT BUSINESS CENTER	626-336-6998
	15902-A HALLIBURTON ROAD HACIENDA HEIGHTS, CA	91745
0717	INLAND PAPER	909 923-4505
	ATTN: ROB 1826 TAYLOR PLACE ONTARIO, CA	91761
0890	JAN HERNANDEZ	626-963-4981
	509 W. LEESIDE STREET GLENORA CA	91741-4230
0170	K & V BLUEPRINT SERVICE	626-353-7005
	14736 E VALLEY BLVD PO BOX 2005 INDUSTRY CA	91746
01186	KINGMAN TRAVEL/MAIL ROOM	520-753-7652
	1711 STOCKTON HILL ROAD KINGMAN AZ	86401
0538	LANE'S RUBBER STAMP	210-775-2598
	106 SAGEBRUSH TRAIL DEL RIO TX	78840
0437	LIGHTHOUSE LITHO	805-927-8625
	2425 E. VILLAGE LANE CAMBRIA, CA	93428
0226	LONGS CHRISTIAN BOOKSTORE	909-987-0406
	8643 BASELINE ROAD CUCAGONA, CA	91730
0145	LYNN VAN DAM	626-357-6968
	811 W. FOOTHILL BLVD. MONROVIA, CA	91016
01660	M & M PRINTING	909-629-9355
	558 N. TOWNE AVE. POMONA, CA	91767
0541	M.E. PRINTING	909-982-4577
	256 N. SIERRA PLACE UPLAND, CA	91786

WHOLESALE CUSTOMER LISTING

01240	HAIL BOXES ETC	907-734-7708
	541 N. MAIN STREET #104 CORONA CA 91720	
01478	MAILBOX CENTER & MORE	909-396-1940
	516 N. DIAMOND BAR BLVD. DIAMOND BAR CA 91765	
01302	MAJESTIC PRINT	714-630-7871
	1240 N VAN BUREN ST #110 ANAHEIM CA 92807	
048	MASTER FORMS, INC.	909 628-1494
	12668 PATE PL. CHINO, CA 91710	
0180	MCMAMARA'S PRINTING	909-981-3043
	SUITE 9 1202 MONTE VISTA AVE. UPLAND, CA 91786	
0477	MICRO FAX	909-625-0744
	1164 HORNINGSIDE DR. CLAREMONT, CA 91711	
0280	MIRACLE PRINTING	714-994-2821
	14810 BEACH BLVD. LA MIRADA, CA 90638	
051	MISC ACCOUNTS	
0187	MOUNTAINEER-PROGRESS	760-249-3245
	P.O. BOX 248 1300 EVERGREEN ROAD WRIGHTWOOD, CA 92397	
0419	NORRIS CREATIONS	459-1865
	3881 WILLIAMS RANCH RD. HILLITS, CA 95490	
0448	ONE DAY INSTANT SIGNS	909-621-1062
	5688 HOLT BLVD. MONTCLAIR CA 91763	
01269	ONE STOP PRINTING CO.	714-530-6817
	9141 GARDEN GROVE BLVD. GARDEN GROVE, CA 92641	

WHOLESALE CUSTOMER LISTING

01127	PACIFIC SUPPLY	909-930-3811
	2324 S. VINEYARD - STE J ONTARIO, CA	91761
0847	PERFORMANCE PRINTING	909-596-3534
	1782 WHITE AVE. LA VERNE, CA	91750
0984	POSTAL ANNEX F	909-394-1670
	1034 W. ARROW HWY. STE. D SAN DIMAS, CA	91773
01210	POSTSCRIPT POSTAL & BUSINESS SERVICES	909-599-6455
	1069 VIA VERDE SAN DIMAS CA	91773
0194	QUALITY INSTANT PRINTING	909-599-0811
	163 W. BONITA AVENUE SAN DIMAS, CA	91773
057	SAC BOOK RAC	909-595-3084
	1100 NORTH GRAND AVENUE WALNUT, CA	91789
0384	SASSY WOODS	909-627-2011
	3271 HILLVIEW DR. SO. CHINO HILLS, CA	91710
01002	SIGN CITY	909-947-6518
	1469 E. PHILADELPHIA ONTARIO, CA	91761
0756	SILVERSTEP	909 946-9585
	1476 E. 13TH STREET UPLAND, CA	91786
0445	SIR SPEEDY PRINTING	626-966-8541
	754 E. ARROW HWY. STE. C COVINA, CA	91722
061	SIR SPEEDY PRINTING	213-726-2484
	6912 TELEGRAPH ROAD COMMERCE, CA	90040
0231	STAMP YOUR HEART OUT	909-621-4363
	141-C HARVARD AVE. CLAREMONT, CA	91711

WHOLESALE CUSTOMER LISTING

0757	STRATACOM	714-880-7792
	15041 DAKE PKWY. STE. L IRVINE CA 92618	
0506	STREAMLINE PRESS	909-481-0226
	SUITE #605 9804 CRESCENT CENTER DR. RANCHO CUCAMONGA, CA 91730	
0468	TAKA PACKAGING	909-599-4909
	433 W ALLEN AVE #107-108 SAN DIMAS, CA 91773	
0944	TROPHY WORKS	209-524-6353
	3321 MCHENRY AVE. STE. C MOBESTO, CA 95350	
01121	ULTIMATE PRINT SOURCE	909-947-5292
	2070 HELLMAN AVENUE ONTARIO, CA 91761	
0530	UNIVERSITY PRESS	213-223-1189
	5470 VALLEY BLVD. LOS ANGELES, CA 90032	
0339	V J PRINTING	909-593-2267
	2875 METROPOLITAN PLACE POMONA, CA 91767	
01004	WENDY HAVINS PROMOTIONS	714-255-9822
	1325 STRATTFORD STREET BREA, CA 92821	
01496	WESPAC BUSINESS SERVICES	310-945-7761
	11823 E. SLAUSON AVE. #1 SANTA FE SPRINGS CA 90670	
0527	WOMANYES (ATTN: JOAN YAP)	760 630 0366
	31912 WRIGHTWOOD RD. BONSALL, CA 92003	
01018	WORTHEN STAMP & SEAL CO.	714-774-6222
	1422 S. ALLED ST. STE D ANAHEIM, CA 92815-0532	
0233	WRIGHTS LETTER SHOP	909-626-5487
	4958 BANDERA STREET MONTCLAIR, CA 91763	

WHOLESALE CUSTOMER LISTING

0757	STRATACOM	714-320-7792
	15041 BAKE PKWY. STE. L IRVINE CA 92618	
0506	STREAMLINE PRESS	909-481-0226
	SUITE #605 9804 CRESCENT CENTER DR. RANCHO DUCAMONGA, CA 91780	
0468	TAKA PACKAGING	909-599-4909
	433 W ALLEN AVE #107-108 SAN DIMAS, CA 91773	
0944	TROPHY WORKS	209-524-6353
	3321 MCHEMRY AVE. STE. C MODESTO, CA 95350	
01121	ULTIMATE PRINT SOURCE	909-947-5292
	2070 HELLMAN AVENUE ONTARIO, CA 91761	
0530	UNIVERSITY PRESS	213-223-1189
	5470 VALLEY BLVD. LOS ANGELES, CA 90032	
0389	V J PRINTING	909-593-2267
	2875 METROPOLITAN PLACE POMONA, CA 91767	
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	1335 STRATTFORD STREET BREA, CA 92821	
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	11823 E. SLAUSON AVE. #1 SANTA FE SPRINGS CA 90670	
0527	WOMANYES (ATTN: JOAN YAP)	760 630 0366
	31912 WRIGHTWOOD RD. BONSALL, CA 92003	
01018	WORTHEN STAMP & SEAL CO.	714-774-6222
	1422 S. ALLEC ST. STE D ANAHEIM, CA 92815-0532	
0233	WRIGHTS LETTER SHOP	909-626-5497
	4953 BANDERA STREET MONTCLAIR, CA 91763	

WHOLESALE CUSTOMER LISTING

01550	A & M SERVICES 949 N. CATARACT UNIT I P.O. BOX 216 SAN DIMAS, CA	909-579-3905 91773
0421	A B E CORPORATION 13155 RAILROAD AVE. INDUSTRY, CA	626-336-6665 91746
0973	A TO Z PRINTING PLUS 1298 W. NINTH STREET UPLAND, CA	909-920-5411 91786
0128	ABILITY LABEL 1332 S. GROVE AVE. ONTARIO, CA	909-930-5214 91761
01351	ACCENT BUSINESS FORMS 721 NEVADA ST., STE 304 REDLANDS, CA	909-792-5530 92373
01289	ADVANCED COLOR GRAPHICS 245 YORK PLACE CLAREMONT CA	909-625-3381 91711
043104	AEROMARK 1524 W. COMMONWEALTH AVE. FULLERTON, CA	714-447-8855 92833-2728
01062	ALL SOURCE P.O. BOX 1392 903 TEAKWOOD LAKE ARROWHEAD, CA	909-640-3890 92352
0336	ALTEC PRODUCTS, INC. 23422 MILL CREEK DRIVE SUITE 225 LAGUNA HILLS, CA	714-727-1248 92653
0831	AMERICAN IMPRESSIONS 5120 SCHAEFER AVE. STE.F CHINO, CA	909-520-4884 91710
01296	AMERICAN PRINTING 2313 E. PHILADELPHIA #F ONTARIO CA	909-977-8588 91761
01316	APPLE VALLEY STATIONERS 18152 HWY. 18 APPLE VALLEY, CA	760-242-3531 92307

WHOLESALE CUSTOMER LISTING

01601	ARCADIA ADDRESSING CO. 855 MERIDIAN STREET DUARTE, CA	26-357-83126 91010
097	ARCO BUSINESS SERVICES 41 E. DUARTE ROAD ARCADIA, CA	818-447-4390 91006
0103	AZUSA PACIFIC UNIV. BKST. 921 E ALOSTA AVE PO BOX AFU AZUSA CA	818-969-3438 91702-7000
027	BRONCO BOOKSTORE P.O. #34731 3801 W. TEMPLE AVE. POMONA, CA	909-869-3274 91768-4039
021	BRUECK OFFICE SUPPLY ATTN: BILL 167 E. HOLT POMONA, CA	91767
01292	CALICO HARDWARE & GIFT P.O. BOX 419 15065 VISTA ROAD HELENDALE CA	760-245-4131 92342
0273	CITY GRAPHICS 944 MARINA BLVD. BULLHEAD CITY, AZ	520-763-5599 86442
0763	COLUMBIA PRINTWORKS F 229 1657 HUNTINGTON DRIVE DUARTE, CA	626-256-0326 91010-2586
0937	COUNTRY POSTAL SERVICE 2694 E. GARVEY AVE. WEST COVINA, CA	626-858-0722 91791
0878	CREATIVE/BALLOON DESIGNS 2313 E PHILADELPHIA STE H ONTARIO, CA	909-591-4040 91761
0137	CROWN STATIONERS 560 NORTH MOUNTAIN AVE. SUITE E UPLAND CA	909-981-1109 91786-5097
0306	CUSTOM QUALITY PRINTING 7300 MELROSE STREET BUENA PARK, CA	714-522-6760 90621

WHOLESALE CUSTOMER LISTING

0503	CWS	709-466-5040
	8459 WHITE OAK AVE #103 RANCHO CUCAMONGA, CA	91730
0331	E.L.S. PRINTING & PUBLISH	909-622-0794
	57 HUNTER POINT ROAD POMONA, CA	91766
0861	ELLSWORTHS' STATIONERS	626-333-4031
	112 NORTH GLENDORA AVENUE GLENDORA, CA	91740
0873	ELLSWORTHS' STATIONERS	626-303-2407
	415 S. MYRTLE AVENUE MONROVIA, CA	91016
0875	ELLSWORTHS' STATIONERS	909-593-1310
	2086 FOOTHILL BLVD. LA VERNE, CA	91750
0424	EMPIRE SALES ATTN: GERRIE BREWINGTON 1478 E. FRANCIS ONTARIO, CA	947-0639 91761
0633	FLYER GRAPHICS INC.	909-685-0130
	4685 BROOKHOLLOW CIRCLE RIVERSIDE, CA	92509
01311	FORMS, GRAPHICS & MORE	562-696-5700
	2809 DONNER WAY RIVERSIDE, CA	92509
0751	GEORGE BELL PRINTING	626-963-6745
	631 E. ARROW HWY. UNIT P GLENDORA, CA	91740
0782	GOLDEN VALLEY STAMPS	209-686-1700
	140 S. K STREET TULARE, CA	93274
01403	GOLDEN WEST COLLEGE BOOKSTORE 15744 GOLDEN WEST ST HUNTINGTON BEACH CA	714-895-8764 92647
01226	GOLDMARK BUSINESS SUPPLY	909-989-3277
	6964 SHAMROCK LANE ALTA LOMA, CA	91701

WHOLESALE CUSTOMER LISTING

0943	GRAPHIX ADVANTAGE 4050 MISSION BLVD. POMONA CA	909-623-8065 91766
0430	IN N' OUT BUSINESS CENTER 15902-A HALLIBURTON ROAD HACIENDA HEIGHTS, CA	626-336-6998 91745
0717	INLAND PAPER ATTN: ROB 1826 TAYLOR PLACE ONTARIO, CA	909 923-4505 91761
0890	JAN HERNANDEZ 509 W. LEESIDE STREET GLENORA CA	626-963-4381 91741-4230
0170	K & V BLUEPRINT SERVICE 14736 E VALLEY BLVD PO BOX 2005 INDUSTRY CA	626-333-7005 91746
01186	KINGMAN TRAVEL/MAIL ROOM 1711 STOCKTON HILL ROAD KINGMAN AZ	520-753-7652 86401
0538	LANE'S RUBBER STAMP 106 SAGEBRUSH TRAIL DEL RIO TX	210-775-2593 78840
0437	LIGHTHOUSE LITHO 2425 E. VILLAGE LANE CARRIBIA, CA	805-927-8625 93423
0226	LONGS CHRISTIAN BOOKSTORE 8643 BASELINE ROAD CUCAMONGA, CA	909-987-0406 91730
0145	LYNN VAN DAM 811 W. FOOTHILL BLVD. MONROVIA, CA	626-357-6988 91016
01660	M & M PRINTING 558 N. TOWNE AVE. POMONA, CA	909-623-5355 91767
0541	M.E. PRINTING 256 N. SIERRA PLACE UPLAND, CA	909-982-4577 91786

01240	MAIL BOXES ETC 541 N. MAIN STREET #104 CORONA CA 91720	909-734-7708
1478	MAILBOX CENTER & MORE 516 N. DIAMOND BAR BLVD. DIAMOND BAR CA 91765	909-396-1940
01302	MAJESTIC PRINT 1240 N VAN BUREN ST #110 ANAHEIM CA 92807	714-630-7871
043	MASTER FORMS, INC. 12668 PATE PL. CHINO, CA 91710	909 628-1494
0180	MCNAMARA'S PRINTING SUITE 9 1202 MONTE VISTA AVE. UPLAND, CA 91786	909-981-3043
0477	MICRO FAX 1164 MORNINGSIDE DR. CLAREMONT, CA 91711	909-625-0744
0280	MIRACLE PRINTING 14810 BEACH BLVD. LA MIRADA, CA 90638	714-994-2821
051	MISC ACCOUNTS	
0187	MOUNTAINEER-PROGRESS P.O. BOX 248 1300 EVERGREEN ROAD WRIGHTWOOD, CA 92397	760-249-3245
0419	NORRIS CREATIONS 3881 WILLIAMS RANCH RD. WILLITS, CA 95490	459-1865
0448	ONE DAY INSTANT SIGNS 5688 HOLT BLVD. MONTCLAIR CA 91763	909-621-1062
01269	ONE STOP PRINTING CO. 9141 GARDEN GROVE BLVD. GARDEN GROVE, CA 92841	714-530-6817

WHOLESALE CUSTOMER LISTING

01127	PACIFIC SUPPLY	909-930-3811
	2324 S. VINEYARD , STE J ONTARIO, CA	91761
0847	PERFORMANCE PRINTING	909-596-3534
	1782 WHITE AVE. LA VERNE, CA	91750
0984	POSTAL ANNEX +	909-394-1670
	1034 W. ARROW HWY. STE. D SAN DIMAS, CA	91773
01210	POSTSCRIPT POSTAL & BUSINESS SERVICES	909-599-6455
	1069 VIA VERDE SAN DIMAS CA	91773
0196	QUALITY INSTANT PRINTING	909-599-0811
	163 W. BONITA AVENUE SAN DIMAS, CA	91773
057	SAC BOOK RAC	909-595-3084
	1100 NORTH GRAND AVENUE WALNUT, CA	91789
0386	SASSY WOODS	909-627-2011
	3271 HILLVIEW DR. SO. CHINO HILLS, CA	91710
01002	SIGN CITY	909-947-6518
	1469 E. PHILADELPHIA ONTARIO, CA	91761
0756	SILVERSTEP	909 946-9585
	1476 E. 13TH STREET UPLAND, CA	91786
0445	SIR SPEEDY PRINTING	626-966-8541
	754 E. ARROW HWY. STE. C COVINA, CA	91722
061	SIR SPEEDY PRINTING	213-726-2484
	6912 TELEGRAPH ROAD COMMERCE, CA	90040
J231	STAMP YOUR HEART OUT	909-621-4363
	141-C HARVARD AVE. CLAREMONT, CA	91711

Schedule 7.1

Employees

See attached.

Employees

1. William Taylor, 568-52-4714, \$5,500.00 Monthly.
2. Dana R. Phipps, 565-99-5799, \$7.50 per hour.
3. Stacey L. Phipps, 565-41-0339, \$15.00 per hour.

Exhibit 8.3(e)

Facility Purchase Agreement

See attached.

REAL ESTATE PURCHASE AGREEMENT

THIS REAL ESTATE PURCHASE AGREEMENT ("Agreement"), made and entered into as of May 21st, 2002 (the "Effective Date"), by and between **Mellgren Properties, LLC**, a Minnesota limited liability company with its principal place of business located at 87 Empire Drive, St. Paul, Minnesota 55103 ("Buyer"), and **William Harrison Taylor and Emma P. Taylor**, both single persons, residing in Ontario, California (collectively the "Seller").

In consideration of the mutual covenants contained in this Agreement, the parties hereby agree as follows:

1. **Purchase of Property.** Seller shall sell to Buyer and Buyer shall purchase from Seller the following property (collectively, the "Property"):

- a. **Real Property.** The tracts or parcels of land located at 2101 Maple Privado, Ontario, California situated in San Bernardino County, California, as legally described on the attached Exhibit A (the "Land"), together with all buildings and improvements constructed or located thereon (the "Buildings"), and all right, title and interest in any roads, easements, alleys or rights-of-way servicing or adjoining such land and rights of every kind and nature benefiting or appurtenant to the Land (the Land and Buildings will be collectively referred to as the "Real Property"), free and clear of liens and encumbrances, except the permitted exceptions enumerated on Schedule A attached hereto ("Permitted Encumbrances").
- b. **Personal Property.** The personal property and fixtures owned by Seller and used in connection with the operation and maintenance of the Real Property, including without limitation, the personal property listed on the attached Schedule B1 ("Personal Property"), free and clear of all liens and encumbrances, and excluding the Personal Property listed on the attached Schedule B2.
- c. **Contracts.** Seller's interests in contracts relating to the Real Property and Personal Property, set forth on Schedule C, which Purchaser agrees to assume ("Assumed Contracts").
- d. **Plans.** Originals and copies, if any, of the "as-built" blueprints, construction plans and specifications regarding the Property and the building systems located thereon, including, but not limited to heating, ventilating, air conditioning, plumbing, electrical and security ("Plans") if the Plans are in Seller's possession and control;
- e. **Records.** Records of Seller relating to the operation and management of the Property, including records of management, real estate taxes and assessments, insurance, maintenance, repairs, capital improvements and services, including environmental reports and studies ("Records"); and

2. **Purchase Price and Manner of Payment.** Buyer shall pay Seller \$442,000.00 for the Property ("Purchase Price"), payable by Buyer as follows:

- a. Twenty-Two Thousand and no/100ths Dollars (\$22,000.00) refundable earnest money ("Earnest Money") to be held in an interest bearing account by: First American Title Company; and
- b. Four Hundred Twenty Thousand and no/100 Dollars (\$420,000.00) in cash from Buyer on the Closing Date as adjusted by the prorations and credits specified herein (as those terms are defined and used in Section 3).

3. Costs, Prorations and Adjustments.

a. Costs relating to this Agreement are allocated between Buyer and Seller as follows:

- i. Title Insurance and Closing Fee. Seller shall pay all costs of the Title Evidence (as defined in Section 4) and the fees charged by First American Title Company ("Title") for any escrow required regarding Buyer's Objections (as defined in Section 4). Buyer will pay the premium for the ALTA Form B Owner's Title Policy. Seller and Buyer will each pay one-half of any reasonable and customary closing fee and charge imposed by Title.
- ii. Deed Tax. Seller shall pay all state deed and/or transfer tax regarding the Warranty Deed to be delivered by Seller.
- iii. Real Estate Taxes and Special Assessments. Seller shall pay, on or before the Closing Date, all special assessments levied, pending or constituting a lien against the Real Property as of the Closing Date including, without limitation, any installments of special assessments and interest payable with general real estate taxes in 2002. General real estate taxes payable in 2002 and all prior years will be paid by Seller. General real estate taxes payable in 2003, shall be prorated by Seller and Buyer as of the Closing Date based upon a calendar fiscal year. Seller shall pay all deferred real estate taxes or special assessments which may become payable as a result of the sale contemplated hereby.
- iv. Recording Costs. Seller will pay the cost of recording all documents necessary to place record title in the condition warranted and represented by Seller in this Agreement. Buyer will pay the cost of recording all other documents.
- v. Operating Revenue and Costs. All revenue, if any, expenses and operating costs of the Real Property including, but not limited to rents and utilities, shall be allocated between Seller and Buyer as of the Closing Date, so that Seller receives revenue due and pays expenses and operating costs incurred prior to the Closing Date, and Buyer receives revenue due and pays expenses and operating costs payable from and after the Closing Date. The proration of revenues, expenses and operating costs will be adjusted to the extent known on the Closing Date. Any such items unknown as of the Closing Date will be estimated with further adjustments to be made after the Closing Date within 30 days of when such items become known.
- vi. Attorneys' Fees. Each of the parties will pay its own attorney's fees, except that a party defaulting under this Agreement shall pay the costs and reasonable attorneys' fees incurred by the non-defaulting party to enforce its rights under this Agreement.

4. Evidence of Title and Title Examination.

a. Within ten (10) days after the Effective Date, Seller, at its own expense, shall furnish the following to Buyer (collectively the "Title Evidence"):

- i. Abstract and Title Insurance Commitment. A commitment for an ALTA Form B Owner's title insurance policy (the "Commitment") issued by Title insuring Buyer's title to the Real Property, deleting standard exceptions and including affirmative insurance endorsements such as comprehensive,

zoning, contiguity, access, appurtenant easements and other matters that may reasonably be requested by Buyer. The Commitment shall commit Title to insure title to the Real Property subject only to the Permitted Encumbrances. The Commitment shall include proper searches covering bankruptcies, state and federal judgments and liens and levied and pending special assessments. Copies of all recorded documents affecting the Real Property must accompany the Commitment. If the Real Property is abstract property, Seller shall also deliver to Title or Buyer the Abstract of Title to the Real Property, if the Abstract is in Seller's possession and control.

- ii. Survey. An "as-built" survey of the Property prepared by a surveyor registered under the laws of California. Such survey shall be certified to Seller, Buyer, Buyer's lender, if any, and Title, and the certification language shall be reasonably acceptable to Buyer, Buyer's lender, if any, and Title (the "Survey"). The Survey shall meet the Minimum Standard Detail Requirements for ALTA/ACSM Title Surveys jointly established and adopted by ALTA, ACSM, and NSPS in 1999.
- iii. UCC Searches. A certified search of the Uniform Commercial Code records of the Secretary of State of the State of California, made by a search firm acceptable to Buyer, showing no UCC filings regarding any of the Property.

b. Buyer's Objections. The Buyer shall have ten (10) days after receipt of all of the above Title Evidence to furnish written objections (the "Buyer's Objections") to the form or content of the title to Seller. Buyer's failure to make Buyer's Objections within such ten-day period shall constitute a waiver of such Buyer's Objections. Seller shall use good faith efforts to remove or satisfy Buyer's Objections on or before the Closing Date. If Seller shall fail to have such Buyer's Objections removed or satisfied on or before the Closing Date, Buyer may, at its sole election:

- i. terminate this Agreement without any liability on its part, in which event the Earnest Money with accrued interest shall be promptly refunded and returned to Buyer;
- ii. if the objections are liens that may be removed by the payment of sums of money, take title to the Property pursuant to the terms of this Agreement, and discharge any such liens and, with the Seller's written consent, deduct the same from the cash due and payable to Seller on the Closing Date;
- iii. delay the Closing until the objections are removed or satisfied, and Seller must use its best efforts to promptly satisfy Buyer's Objections at its sole cost and expense; or
- iv. waive the objections and close this transaction.

5. Seller's Representations and Warranties. As a material inducement to Buyer to enter into this Agreement and with the understanding that the Buyer will be relying thereon in consummating the purchase of the Property, Seller represents and warrants to Buyer that the following statements are true and correct as of the date of this Agreement and will be true and correct on the Closing Date as if made on that date:

- a. Authority. Seller has the requisite power and authority and personal capacity to enter into and perform this Agreement and those Closing Documents signed by him.

- b. Title to Real Property. Seller has good and marketable title to the Real Property, free and clear of all encumbrances except the Permitted Encumbrances.
- c. Title to Personal Property. Seller owns the Personal Property free and clear of all liens and encumbrances.
- d. Contracts. All contracts in effect regarding the Property are set forth on Schedule C. Seller is not a party to any other written or oral contracts relating to or affecting the Property. Seller has provided to Buyer a correct and complete copy of each Contract and its amendments. The Contracts are in full force and, to the best of Seller's knowledge, neither Seller, nor any other party to the Contracts, is in default under the Contracts.
- e. Utilities. All utilities, including but not limited to telephone, electricity, water, sewer and natural gas are available, connected and operational, and adequate for conducting Seller's operations on the Real Property. Seller has received no notice of actual or threatened reduction or curtailment of any utility service now supplied to the Real Property.
- f. Access. The Real Property has direct legal access to, abuts, and is served by a publicly dedicated and maintained road. This road provides a valid means of ingress and egress to and from the Real Property, sufficient for the Seller's use of the Real Property.
- g. Improvements. There are no public improvements (water, sewer, sidewalk, street, alley, curbing, etc.) or condemnation actions affecting the Real Property which have been completed or are in progress and for which assessments may be levied after Closing. Seller has no knowledge of any planned improvements which may result in assessments or condemnation actions. If Seller becomes aware of any planned improvements or condemnation actions before Closing, it will immediately notify Buyer of such planned improvements or condemnation actions.
- h. Easements. Any existing easements benefiting or burdening the Real Property will not materially interfere with Buyer's intended use of the Real Property.
- i. Certificates of Occupancy. Seller has a valid Certificate of Occupancy issued by the City of Ontario, California. Seller has received no notice of actual or threatened cancellation or suspension of any certificates of occupancy for any portion of the Real Property.
- j. Special Assessments. Seller has received no notice of actual or threatened special assessments or reassessments of the Real Property.
- k. No Conflict or Breach. The execution and delivery of this Agreement and the consummation of the transactions contemplated herein by Seller will not (i) result in a breach of any of the terms or conditions of, or constitute a default under, any mortgage, note, bond, indenture, agreement, license or other instrument or obligation (including any Contracts) to which Seller is now a party or by which it or any of its properties or assets may be bound or affected or (ii) violate any order, writ, injunction or decree of any court, administrative agency or governmental body to which Seller is now a party or by which it or any of its properties or assets may be banned or affected.
- l. Proceedings. Seller is not a party to, and is not currently threatened with, any legal action or other proceeding before any court or administrative agency relating to or

affecting the Property or any portion thereof, including but not limited to, condemnation proceedings. Seller has not been charged with, and is not under investigation regarding any violation of any law or administrative regulation federal, state or local concerning the Property.

- m. Environmental Laws. Seller will obtain an ASTM Phase I Environmental Property Assessment (the "Environmental Assessment"), to be prepared by an environmental engineering firm of its choice. The Environmental Assessment will be prepared in accordance with ASTM E 152700, or the current ASTM standard for Phase I environmental site assessments. To the best of Seller's knowledge, no toxic or hazardous substances or wastes, pollutants or contaminants (including, without limitation, asbestos, urea formaldehyde, the group of organic compounds known as polychlorinated biphenyls, petroleum products including gasoline, fuel oil, crude oil and various constituents of such products, and any hazardous substance as defined in the Comprehensive Environmental Response, Compensation and Liability Act of 1980 ("CERCLA"), 42 U.S.C. § 9601-9657, as amended) have been generated, treated, stored, released or disposed of, or otherwise placed, deposited in or located on the Real Property in violation of CERCLA, the Resource Conservation and Recovery Act of 1976 ("RCRA"), 43 U.S.C. § 6901 *et seq.*, or any similar state law or local ordinance. To the best of Seller's knowledge, there are no substances or conditions in or on the Real Property that may support a claim or cause of action under RCRA, CERCLA or any other federal, state or local environmental statutes, regulations, ordinances or other environmental regulatory requirements, nor has there been any discharge of pollutants or effluents into any water source or system, the dredging or filling of any waters or the discharge into the air of any emissions, that would require a permit under the Federal Water Pollution Control Act, 33 U.S.C. § 1251 *et seq.*, or any similar state law or local ordinance. To the best of Seller's knowledge, no part of the Real Property is a "Wetland," as defined by law. Seller has disclosed to Buyer all environmental reports and studies with respect to the Real Property which are in Seller's possession. Seller shall indemnify Buyer, its directors, officers, employees, agents, licensees, invitees, successors and assigns against, shall hold them harmless from, and shall reimburse them for, any and all claims, demands, judgments, penalties, liabilities, costs, damages and expenses, including court costs and attorneys' fees directly or indirectly incurred by Buyer in any action, administrative proceedings or negotiations against or involving any of them, resulting from any breach of the foregoing covenants, or imposed upon Seller as a matter of law.
- n. Rights of Others to Purchase the Property. Seller has not entered into any contracts other than this Agreement for the sale of any of the Property, and there are no rights of first refusal or options to purchase any of the Property or any other rights of others that might prevent the consummation of this Agreement.
- o. Seller Defaults. To the best of Seller's knowledge, Seller is not in default concerning any of its obligations or liabilities regarding the Property.
- p. Records. To the best of Seller's knowledge, the Records provided by Seller to Buyer are complete and accurate in all material respects.
- q. FIRPTA. Seller is not a "foreign person," as that term is defined in Section 1445 of the Internal Revenue Code.
- r. Use of the Property. To the best of Seller's knowledge, Seller's present use of the Real Property complies with all federal, state and local laws, regulations, zoning and

- b. Authority. Buyer has the requisite power and authority to enter into and perform this Agreement and those Closing Documents signed by it; such documents have been duly authorized by all necessary corporate action on the part of Buyer, and have been duly executed and delivered;
- c. No Conflict or Breach. Such execution, delivery and performance by Buyer of such documents does not conflict with or result in a violation of Buyer's Articles of Organization, Bylaws, or any agreement, judgment, order, or decree of any court or arbiter to which Buyer is a party; such documents are valid and binding obligations of Buyer, and are enforceable in accordance with their terms.

No representation or warranty made by Buyer herein, or in any agreements, certificates or documents delivered in connection with this Agreement, contains any untrue statement of a material fact or omits to state a material fact necessary to make such representation or warranty not misleading. Buyer will indemnify Seller, its successors and assigns, against, and will hold Seller, its successors and assigns, harmless from, any expenses or damages, including reasonable attorneys' fees, that Seller incurs because of the material breach of any of the above representations and warranties, whether such breach is discovered before or after Closing. All of the representations and warranties herein contained shall survive the Closing and delivery of the Warranty Deed. Consummation of this Agreement by Seller with knowledge of any such breach by Buyer will not constitute a waiver or release by Seller of any claims due to such breach.

7. Contingencies. Buyer's obligations under this Agreement are contingent upon satisfaction of each of the following conditions:

- a. Representations and Warranties. The representations and warranties of Seller contained in this Agreement must be true now and on the Closing Date as if made on the Closing Date and Seller shall have delivered to Buyer on the Closing Date a certificate dated the Closing Date, signed by Seller, certifying that Seller's representations and warranties are true as of the Closing Date (the "Bring-Down Certificate").
- b. Title. The Title Evidence is acceptable to Buyer in accordance with the requirements and terms of Section 4, on or before the Closing Date.
- c. Performance of Seller's Obligations. Seller shall have performed all of the obligations required to be performed by Seller under this Agreement, as and when required by this Agreement.
- d. Inspection and Testing. Buyer shall have determined, in its sole discretion, on or before the Contingency Date (as defined below), that it is satisfied with the results of and matters disclosed by (i) inspections of the Personal Property and (ii) inspections of the Real Property including soil tests, well tests, engineering and building inspections, hazardous waste and environmental reviews.
- e. Document Review. Buyer shall have determined in its sole discretion, on or before the Contingency Date, that it is satisfied with its review and analysis of the Contracts, Permits, Warranties, Plans, Records and Permitted Encumbrances.
- f. Government Approvals. Buyer shall have determined, in its sole discretion, on or before the Contingency Date, that it is satisfied with all final governmental approvals necessary in Buyer's judgment in order to make the use of the Real Property which Buyer intends.

- g. Utilities. Buyer shall have determined, in its sole discretion, on or before the Contingency Date, that the Real Property is, or will be, within a time period acceptable to Buyer, serviced by all necessary utilities in order to support Buyer's proposed use, all without cost to Buyer.
- h. Lease. Assignment and assumption of the Lease listed on Schedule C, on or before the Closing Date.
- i. Asset Purchase. All conditions required to close the Asset Purchase Agreement between St. Paul Stamp Works, Inc., a Minnesota corporation ("St. Paul Stamp"), and Victor Rubber Stamp Corporation, Inc., a California corporation ("Victor") dated as of May 10, 2002 (the "Asset Purchase Agreement") shall have been satisfied.
- j. Financing. Buyer has obtained a commitment to finance the acquisition of the Real Property from a lender on terms satisfactory to Buyer in its discretion.

The "Contingency Date" shall be July 10, 2002. If any such contingency has not been satisfied on or before the Contingency Date or Closing Date, as the case may be, then this Agreement may be terminated, at Buyer's option, by written notice from Buyer to Seller. Such notice of termination may be given at any time on or before the Contingency Date or the Closing Date, as the case may be. If Buyer fails to give notice of termination as provided in this paragraph, Buyer's right of termination will be deemed waived. Upon such termination the Earnest Money, and any interest accrued thereon shall be released to Buyer and upon such return, neither party will have any further rights or obligations regarding this Agreement or the Property. All the contingencies set forth in this Section 7 are specifically stated and agreed to be for the sole and exclusive benefit of the Buyer and the Buyer shall have the right, at its sole option, to waive any contingency by written notice to Seller.

The obligations of Seller under this Agreement are contingent upon each of the following:

- a. Representations and Warranties. The representations and warranties of Buyer contained in this Agreement shall be true at the time this Agreement is executed and on the Closing Date as if made on the Closing Date.
- b. Performance of Buyer's Obligations. Buyer shall have performed all of the obligations required to be performed by Buyer under this Agreement, as and when required by this Agreement.
- c. Asset Purchase. All conditions required to close the Asset Purchase Agreement between St. Paul Stamp Works, Inc., a Minnesota corporation ("St. Paul Stamp"), and Victor Rubber Stamp Corporation, Inc., a California corporation ("Victor") dated as of May 10, 2002 (the "Asset Purchase Agreement") shall have been satisfied.

The foregoing Seller's contingencies are solely of the benefit of Seller and Seller may, in Seller's sole discretion, waive any such contingency.

8. Additional Covenants of Seller and Buyer.

- a. Operation Prior to Closing. From the Effective Date through the Closing Date (the "Executory Period"), Seller shall properly and adequately maintain the Property in the ordinary course of business in accordance with prudent and reasonable business standards, including the maintenance of adequate liability insurance and insurance against loss by fire, windstorm, earth quake, and other hazards, casualties and contingencies, including vandalism and malicious mischief. However, Seller shall execute no contracts, leases, or other agreements regarding

the Property during the Executory Period that are not terminable on or before the Closing Date, without the written consent of Buyer, which consent may be withheld by Buyer at its sole discretion.

- b. Inspections. Seller shall allow Buyer, and Buyer's agents, access to the Property without charge and at all reasonable times during the Executory Period, for the purposes of inspecting, investigating and testing the Property. Except as otherwise provided herein, Buyer shall pay all costs and expenses of such inspections, investigations and tests, and shall indemnify Seller for all costs and liabilities relating to Buyer's inspections, investigations and tests. Buyer shall further repair and restore any damage to the Property caused by or occurring during Buyer's testing and return the Property to substantially the same condition as existed prior to such entry.
- c. Government Approvals. During the Executory Period, Seller shall, without charge to Buyer, cooperate in Buyer's attempts to obtain all governmental approvals necessary in Buyer's judgment in order to make that use of the Property which Buyer intends. Seller shall further execute such documents as may be reasonably required by governmental bodies to accomplish the foregoing. Seller will not be responsible for any costs charged by other parties in obtaining the government approvals sought by Buyer.
- d. Records. Within ten (10) days after the Effective Date, Seller shall deliver to Buyer true and correct copies of the Contracts, Permits, Warranties, Plans, and Records and all environmental studies and assessments, test results, engineering studies and reports, and reports of accessibility studies or audits conducted for purposes of assessing compliance with the ADA in Seller's possession.
- e. Damage. If, prior to the Closing Date, all or any part of the Property is substantially damaged by fire, earth quake, casualty, the elements or any other cause, Seller shall immediately give notice to Buyer of such fact and at Buyer's option (to be exercised within thirty days after Seller's notice), this Agreement shall terminate, in which event neither party will have any further obligations under this Agreement and the Earnest Money, (if any), together with any accrued interest, shall be refunded to Buyer. If Buyer fails to elect to terminate despite such damage, or if the Property is damaged but not substantially, Seller shall promptly commence to repair such damage or destruction and return the property to its condition prior to such damage. If such damage shall be completely repaired prior to the Closing Date then there shall be no reduction in the Purchase Price and Seller shall retain the proceeds of all insurance related to such damage. If such damage shall not be completely repaired prior to the Closing Date but Seller is diligently proceeding to repair, then Seller shall complete the repair after the Closing Date and shall be entitled to receive the proceeds of all insurance related to such damage after repair is completed; provided, however, Buyer shall have the right to delay the Closing Date until repair is completed. If Seller shall fail to diligently proceed to repair such damage then Buyer shall have the right to require a closing to occur and the Purchase Price (and specifically the cash portion payable at the Closing Date) shall be reduced by the cost of such repair, or at Buyer's option, the Seller shall assign to Buyer all right to receive the proceeds of all insurance related to such damage and the Purchase Price shall remain the same. For purposes of this Section, the words, "substantially damaged" mean damage that would cost \$25,000.00 or more to repair.
- f. Condemnation. If, prior to the Closing Date, eminent domain proceedings are commenced against all or any part of the Property, Seller shall immediately give

notice to Buyer of such fact and Buyer and Seller will have the option (to be exercised within thirty days after receipt of Seller's notice), to terminate this Agreement, in which event neither party will have further obligations under this Agreement and the Earnest Money, (if any), together with any accrued interest, shall be refunded to Buyer. If Buyer shall fail to give such notice then there shall be no reduction in the Purchase Price, and Seller shall assign to Buyer at the Closing Date all of Seller's right, title and interest in and to any award made or to be made in the condemnation proceedings. Prior to the Closing Date, Seller shall not designate counsel, appear in, or otherwise act with respect to the condemnation proceedings without Buyer's prior written consent.

- g. **Mutual Indemnification.** Seller and Buyer agree to indemnify each other against all liabilities (including reasonable attorneys' fees in defending against claims) arising out of the ownership, operation or maintenance of the Real Property during their respective periods of ownership. Such rights to indemnification will not arise to the extent that (i) the party seeking indemnification actually receives insurance proceeds or other cash payments directly attributable to the liability in question (net of the cost of collection, including reasonable attorneys' fees) or (ii) the claim for indemnification arises out of the act or neglect of the party seeking indemnification. If and to the extent that the indemnified party has insurance coverage, or the right to make a claim against any third party for any amount to be indemnified against as set forth above, the indemnified party will, upon full performance by the indemnifying party of its indemnification obligations, assign such rights to the indemnifying party or, if such rights are not assignable, the indemnified party will diligently pursue such rights by appropriate legal action or proceeding and assign the recovery and/or right of recovery to the indemnifying party to the extent of the indemnification payment made by such party.
- h. **Environmental Assessments.** In the event that the Environmental Assessment indicates that a Phase II Environmental Assessment or additional testing needs to be performed on the Real Property, Buyer may cause, at its own expense, such Phase II Environmental Assessment and additional testing to be conducted by an environmental engineering firm of its choice. The Closing and Buyer's obligations herein shall be contingent upon Buyer's review and acceptance of the Environmental Assessments (including a Phase II Environmental Assessment and additional testing, if any) in Buyer's sole discretion by the Contingency Date.
- i. **Brokers.** Seller and Buyer represent and warrant to each other that they have dealt with no brokers or finders in connection with this transaction, except as disclosed on Exhibit C attached hereto and for which the disclosing party bears all liability.
9. **Closing and Possession.** The consummation of the transactions contemplated under this Agreement ("Closing") shall be held on July 10, 2002 at 10:00 a.m. ("Closing Date") in the offices of Title, or at such other time and place as may be mutually agreed upon by Buyer and Seller. Seller shall deliver possession of the Property (with the Existing Tenant and its personal property fully vacated) to Buyer at 12:01 P.M.
- a. **Seller's Closing Obligations.** On the Closing Date, Seller shall execute and/or deliver to Buyer the following (collectively "Seller's Closing Documents") in form reasonably satisfactory to Buyer:
- i. **Warranty Deed.** A Warranty Deed in the form of Exhibit B attached hereto, conveying the Real Property to Buyer, free and clear of all encumbrances, except the Permitted Encumbrances;

- ii. Bill of Sale. A Warranty Bill of Sale, in form reasonably satisfactory to Buyer, conveying the Personal Property and the name of the Building to Buyer, free and clear of all liens and encumbrances.
 - iii. Assignment of Contracts. An Assignment and Assumption of Contracts, in form reasonably satisfactory to Buyer, conveying with warranties the Assumed Contracts to Buyer, free and clear of all encumbrances, together with the consent of all parties having a right to consent to such Assignment.
 - iv. Title Policy. The Title Policy, or a suitably marked up Commitment for Title Insurance initiated by Title, in the form required by this Agreement.
 - v. Bring-Down Certificate. The Bring-down Certificate (as defined in Section 7(a)).
 - vi. Seller's Affidavit. An Affidavit by Seller indicating that on the Closing Date there are no outstanding, unsatisfied judgments, tax liens or bankruptcies against or involving Seller or the Real Property; that there has been no skill, labor or material furnished to the Real Property for which payment has not been made or for which mechanics' liens could be filed; and that there are no other unrecorded interests in the Real Property; together with whatever standard owner's affidavit and/or indemnity which may be required by Title to issue an Owner's Policy of Title Insurance with the standard exceptions waived.
 - vii. Keys. All keys in possession of Seller used in connection with the Real Property, including key cards, access codes and combinations.
 - viii. FIRPTA Affidavit. A non-foreign affidavit, properly executed and in recordable form, containing such information as is required by IRC Section 1445(b)(2) and its regulations.
 - ix. Owner's Duplicate Certificate of Title. The owner's duplicate certificate(s) of title regarding the Real Property, if applicable.
 - x. IRS Form. A Designation Agreement designating the "reporting person" for purposes of completing Internal Revenue Form 1099 and, if applicable, Internal Revenue Form 8594.
 - xi. Well Certificate. A Well Certificate in the form required by law, if any.
 - xii. Storage Tank Affidavit. If the Real Property contains or contained a storage tank, an affidavit with respect thereto, as required by California statute.
 - xiii. Other Documents. All other documents reasonably determined by Buyer to be necessary to transfer the Real Property to Buyer free and clear of all encumbrances, except the Permitted Encumbrances.
- b. Buyer's Closing Obligations. On the Closing Date, Buyer will execute and/or deliver to Seller the following (collectively "Buyer's Closing Documents") in form reasonably satisfactory to Seller:
- i. Warranty Deed. A Warranty Deed in the form of Exhibit B attached hereto, purchasing the Real Property from Seller, free and clear of all encumbrances, except the Permitted Encumbrances.

- ii. Other Documents. Such Affidavits of Buyer, Certificates of Value or other documents as may be reasonably required by Title in order to record the Seller's Closing Documents and issue the Title Insurance Policy required by this Agreement.

10. Miscellaneous Provisions.

- a. Performance. Time is of the essence for all provisions of this Contract.
- b. Survival. All of the terms of this Agreement to be performed or enforceable after the Closing shall survive the Closing and delivery of the Contract for Deed to Buyer, and shall be enforceable after the Closing.
- c. Assignment. Either party may assign its rights under this Agreement without the prior consent of the other party before or after the Closing. Any such assignment will not relieve such assigning party of its obligations under this Agreement, and shall be binding upon all successors and assigns.
- d. Notices. Any notice required or permitted to be given by any party upon the other is given in accordance with this Agreement if it is directed to Seller by delivering it personally to Seller; or if it is directed to Buyer, by delivering it personally to Buyer's attorney-in-fact; or if mailed by United States registered or certified mail, return receipt requested, postage prepaid; or if transmitted by facsimile, copy followed by mailed notice as above required; or if overnight courier, properly addressed as follows:

If to Seller:

William Taylor
P.O. Box 1566
Helendale, CA 92342
Telephone: (760) 955 6548

Tiffany Cardoza
9035 Haven Avenue
Suite 201
Rancho Cucamonga, CA 91730
Telephone: (909) 466-9996
Fax: (909) 466-9366

If to Buyer:

Mellgren Properties, LLC
87 Empire Drive
St. Paul, Minnesota 55103
Attn.: Edmund M. Mellgren III
Telephone: (651) 222-2100
Fax: (651) 228-1314

With copy to:

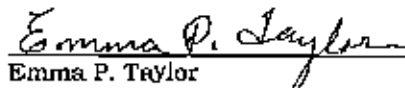
Rider, Bennett, Egan & Arundel, P.L.L.P.
2000 Metropolitan Centre
333 South Seventh Street
Minneapolis, Minnesota 55402
Attn.: David B. Dean, Esq.
(612) 340-8916
(612) 340-7900

Notice shall be deemed effective on the earlier of the date of receipt or the date of deposit as aforesaid; provided, however, that if notice is given by deposit, that the time for response to any notice by the other party shall commence to run one business day after any such deposit. Any party may change its address for the service of notice by giving written notice of such change to the other party, in any manner above specified, 10 days prior to the effective date of such change.

- c. Captions. The paragraph headings or captions appearing in this Agreement are for convenience only, are not a part of this Agreement and are not to be considered in interpreting this Agreement.
- f. Modification. Buyer and Seller may modify this Agreement or waive any of its terms in writing only.
- g. Binding Effect. This Agreement binds and benefits the parties and their successors and assigns.
- h. Controlling Law. This Agreement has been made under the laws of the State of Minnesota, and such laws will control its interpretation.
- i. Remedies. If Buyer defaults under this Agreement, Seller may, in addition to any other remedy available to Seller at law or equity, terminate this Agreement by giving written notice of termination to Buyer, which notice shall specify the default. If Buyer fails to cure the default within 30 days of the date of such notice, Seller may, in addition to any other remedy available to Seller at law or equity, terminate this Agreement and retain the Earnest Money, if any. If Seller defaults under this Agreement, Buyer may seek from Seller (i) specific performance of this Agreement or (ii) damages. However, Buyer shall have no right to seek damages from Seller for Buyer's loss of its bargain in failing to acquire the Property.

SELLER:


William Harrison Taylor


Emma P. Taylor

BUYER: Mellgren Properties, LLC


Edmund M. Mellgren III, Member


Gerald T. Mellgren, Member


Alexander C. Mellgren, Member

EXHIBIT A

LEGAL DESCRIPTION OF THE REAL PROPERTY:

Real property in the City of Ontario, County of San Bernardino, State of California, described as follows:

Parcel "A":

Lot 1, Tract No. 14012, in the City of Ontario, County of San Bernardino, State of California, as per plat recorded in Book 217 of Maps, page 7 and 8, records of said county.

Parcel "B":

A non-exclusive easement for vehicular and pedestrian ingress and egress, to be used in common with others, over and across Lot "A" of Tract Map No. 14012, in the City of Ontario, County of San Bernardino, State of California, as per plat recorded in Book 217 of Maps, page 7 and 8, records of said county.

EXHIBIT B

WARRANTY DEED

EXHIBIT C

BROKERS

Brokers

NONE.

SCHEDULE A

PERMITTED ENCUMBRANCES

SCHEDULE B1

**PERSONAL PROPERTY
(Section 1(b))**



RUBBER STAMP CO., INC.

SERVING INDUSTRY SINCE 1921

OFFICE - SOUTH WEST

- 2 CUSTOM DESK
- 2 DESK CHAIRS
- 2 GUEST CHAIRS
- 1 CORNER SOFA

OFFICE - SOUTH EAST

- 1 DESK
- 1 CHAIR
- 1 CREDENZA
- 1 TYPEWRITER
- 1 CASH REGISTER
- 2 METAL FILE CABINETS
- 1 SMALL METAL CABINET
- 2 WOOD CABINETS
- 2 WOOD COUNTER TOPS & STORAGE

RECEPTION OFFICE/ENTRY

- 2 GUEST CHAIRS
- 1 END TABLE
- 1 TYPEWRITER
- 1 COMPUTER
- 2 OFFICE CHAIRS
- 1 SMALL REFRIGERATOR
- 1 COFFEE MAKER
- 1 MICROWAVE
- 2 METAL FILE CABINETS

COMP ROOM

- 1 COPIER
- 1 COMPUTER/PRINTER
- 1 PASTE-UP TABLE
- 1 WAXER
- 1 LIGHT TABLE
- 2 DESKS
- 2 CHAIRS
- 1 SMALL METAL TABLE

DARK ROOM

- 1 ROBERTSON 24X24 CAMERA
- 1 SINK FOR DEVELOPING FILM
- 1 WASH SINK FOR FILM
- 1 FILM DRYER
- 1 FILM CABINET

PRODUCTION

- 1 113 TON PLTEMASTER MOULDING PRESS
- 1 RUBBER MACHINERY MOULDING PRESS (NEEDS PUMP)
- 1 SMALL MOULDING PRESS (NEEDS PUMP & ELECTRICAL)
- 1 KENSOL HOT STAMPER
- 1 POWERMATIC BAND SAW
- 1 PEXTO FOOT SHEAR
- 1 CRAFTSMAN SANDER (BELT & DISC)

ENGRAVING

- 1 DAHLGREEN ENGRAVING W/24X24 TABLE (SCU/SUPERPRO SYSTEM)
- 1 METAL DESK
- 1 HERMES HAND SHEAR
- 1 HERMES CUTTER GRINDER
- 1 10 DRAWER METAL CABINET
- 3 BENCHES FOR PLASTICS STORAGE
- 1 HERMES BEVELOR
- 6 5 SHELVE METAL RACKS
- 1 4 SHELVE METAL RACKS
- 1 CRAFTSMAN 12 GAL AIR COMPRESSOR

PRODUCTION

- 1 4' X 12' BENCH
- 3 3' X 10' BENCH
- 2 3' X 8' BENCH
- 1 3' X 14' BENCH
- 1 8" DRILL PRESS
- 1 23" DRILL PRESS
- 1 DECKEL ENGRAVING MACHINE
- 3 3' X 16' SHIPPING BENCH
- 2 30" X 5" METAL BENCHES
- 2 24" X 8' WOOD BENCHES

UPSTAIRS OFFICE

- 2 DESK
- 1 CREDENZA
- 1 FILE CABINET
- 1 DESK CHAIR

LUNCHROOM

- 1 TABLE W/6 CHAIRS
- 1 DESK
- 1 REFRIGERATOR
- 1 WATER COOLER

Flex-Light Room

- 2 Orbital Wash-Out units with stands
(12" x 15") Anderson & Vreeland MFG.
- 1 Exposure unit with oven unit
Anderson & Vreeland MFG
- 1 Orbital Water Wash-Out unit 12" x 15"
Anderson & Vreeland MFG
- 1 Iconics Exposure unit
- 2 2' x 10" storage cabinets

SCHEDULE B2

**EQUIPMENT NOT FOR SALE
(Section 1(b))**

Equipment Not For Sale

All Equipment not for sale has been removed from the premises.

SCHEDULE C

**CONTRACTS
(Section 1(c))**

None.

Exhibit 8.3(b)

Taylor Consulting Agreement

See attached.

CONSULTING, DEFERRED COMPENSATION, NON-SOLICITATION AND NON-COMPETE AGREEMENT

This Agreement made as of 10th day of July, 2002, between William Taylor, a California resident ("Consultant") and St. Paul Stamp Works, Inc., a Minnesota corporation (the "Company").

RECITALS

Whereas, the Consultant in his capacity as an officer of the Victor Rubber Stamp Corporation, Inc., a California Corporation with its principal offices at 2101 Maple Privado, Ontario CA 91761 ("Seller") is engaged in the business of selling marking devices and related products (the "Business") and concurrently with this Agreement has agreed with the Company for the purchase and sale of substantially all the Assets of the Seller pursuant to a certain Asset Purchase Agreement dated as of 21st day of May, 2002 between Seller and the Company (the "Asset Purchase Agreement"); and

Whereas, the Consultant has agreed to enter into this Consulting, Deferred Compensation, Non-Solicitation and Non-Competition Agreement in order to provide certain services to the Company all in accordance with and subject to the terms and conditions of the Asset Purchase Agreement and this Agreement.

Now, Therefore, in consideration of the foregoing and mutual covenants contained herein, the parties agree as follows:

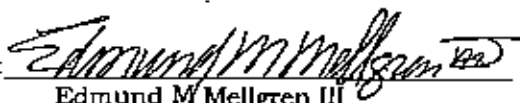
1. Meanings. All terms capitalized herein shall have the same meanings assigned to them by the Asset Purchase Agreement, unless the context indicates otherwise.
2. Consulting Agreement. The Company hereby engages Consultant to serve as consultant to the Company, and the Consultant hereby accepts such engagement, all in accordance with and subject to the terms and conditions contained herein.
 - a. Term. This Agreement shall be in effect for the period commencing on the Closing Date; provided, however that the consulting services outlined in subsection 2b. below shall commence on the first day of the second month following the Closing Date, and continuing until the fifth anniversary of the Closing Date or the parties mutually agree to terminate this Agreement (the "Consulting Term").
 - b. Consulting Services.
 - i. Transition of Business. The Consultant will be general available in person or by phone, fax or modem during normal business hours to advise and assist the Company in connection with the transition of the Business to the Company.

- ii. Expenses. if the Consultant is required to travel in order to furnish the consulting services on behalf of the Company in accordance with this Agreement, the Company agrees to reimburse the Consultant for the reasonable traveling costs and expenses incurred by the Consultant to furnish such services.
 - c. Fees. The Consultant shall be compensated for services to be rendered hereunder in the amount of One Thousand Three Hundred Thirty Three dollars and 34/100ths (\$1,333.34) per month, provided that Consultant provides services until the end of the Consulting Term.
 - d. Deferred Compensation. The company and Consultant agree that if the consultant determines to retire from providing consulting services, in consideration for past and future services, the company agrees to pay him deferred compensation payments in the amounts and at the times specified in subparagraph c above in lieu of consulting payments. In the event of consultant's death, all deferred compensation payments will be payable to Eileen Taylor.
- 3. Non-Solicitation Agreement. Consultant agrees that for a period of five (5) years following the Closing Date he will not directly or indirectly, alone or as a partner, officer, director, shareholder, consultant or agent of any other firm or entity, solicit or attempt to solicit for employment any person who is an employee of the Seller or the Company as of the Closing Date or directly or indirectly solicit or attempt to solicit, service or attempt to service, or accept business from any customer of the Company (a) that was a customer of the Seller or the Company as of or within the twelve (12) months immediately preceding the Closing Date, or (b) that was being contacted by the Seller or by the Company as of or within the twelve (12) months immediately preceding the Closing Date.
- 4. Non-Competition Agreement. Consultant agrees that for a period of five (5) years following the Closing Date, he will not directly or indirectly, alone or as a partner, officer, director, shareholder, consultant, lender, advisor or agent of any other firm or entity, engage in any commercial activity (including providing use of any personal or real property) in the United States in competition with any part of the Business that was being conducted by the Seller or the Company as of the Closing Date.
- 5. Miscellaneous.
 - a. No Adequate Remedy. The parties declare that it is impossible to measure in money the damages which will accrue to the Company by reason of a failure by the Consultant to perform any of his obligations under this Agreement. Therefore, if the Company shall institute any action or proceeding to enforce the provisions under this Agreement. Therefore, if the Company shall institute any action or proceeding to enforce the provisions hereof, the Consultant hereby waives the claim or defense that the Company has an adequate remedy at law, and the Consultant shall not urge in any such action or proceeding the claim or defense that the Company has an adequate remedy at law.

- b. Entire Agreement. This Agreement contains the entire agreement of the parties with respect to the matters stated herein and may not be changed orally, but only by an agreement in writing, signed by the party against whom enforcement of any waiver, change, modification, extension or discharge is sought.
- c. Successors and Assigns. This Agreement shall be binding upon an inure to the benefit of the successors and assigns of the parties, whether by way of merger, consolidation, operation of law, assignment purchase or other acquisition of substantially all the assets or business of such party and shall be deemed to be assigned under the foregoing circumstances.
- d. Captions. The various heading or captions in this Agreement are for convenience only and shall not affect the meaning or interpretation of the Agreement.
- e. Governing Law. The validity, construction and performance of the Agreement shall be governed by the laws of the State of California and any and every legal proceeding arising out of or in connection with this Agreement shall be brought in the appropriate courts of the State of California, each of the parties hereby consenting to the exclusive jurisdiction of said courts for this purpose.
- f. Construction. Wherever possible, each provision of this Agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision of this Agreement shall be prohibited by or invalid under applicable law, such provision shall be ineffective only to the extent of such prohibition or invalidity without invalidating the remainder of such provision or the remaining provisions of this Agreement.
- g. Waivers. No failure on the part of either party to exercise, and no delay in exercising, any right or remedy hereunder shall operate as a waiver thereof, nor shall any single or partial exercise of any right or remedy hereunder preclude any other or further exercise thereof or the exercise of any other right or remedy granted hereby or by any related document or by law.
- h. Modification. This Agreement may not be and shall not be modified or amended except by written instrument signed by the parties hereto.

IN WITNESS WHEREOF, the parties have executed this Agreement to be effective on the day first above written.

ST. PAUL STAMP WORKS, INC

By: 
Edmund M. Mellgren III
Title: Treasurer


William Taylor