

BEFORE THE U.S. ENVIRONMENTAL PROTECTION AGENCY
OFFICE OF ADMINISTRATIVE LAW JUDGES

In the Matter of:)
)
TAOTAO USA, INC., TAOTAO)
GROUP CO., LTD and JUNYUN)
COUNTY XIANGYUAN INDUSTRY) Docket No. CAA-HQ-2015-8065
CO., LTD,)

Respondents.)
Room 1152
EPA East Building
1201 Constitution Avenue, NW
Washington, D.C.

Thursday,
October 19, 2017

The parties met, pursuant to notice of the
Court, at 9:02 a.m.

BEFORE: SUSAN L. BIRO
Chief Administrative Law Judge
APPEARANCES:
For the Complainant:
ROBERT G. KLEPP, Esquire
ED KULSCHINSKY, Esquire
MARK PALERMO, Esquire
U.S. Environmental Protection Agency
Office of Enforcement and Compliance Assurance
1200 Pennsylvania Avenue, N.W.
Washington, D.C. 20460
(202) 564-5805/4133/8894

For the Respondents:

WILLIAM CHU, Esquire
SALINA TARIQ, Esquire
Law Offices of William Chu
4455 Lyndon B. Johnson Freeway, Suite 1008
Dallas, Texas 75244
(972) 392-9888

EXHIBITS
COMPLAINANT'S
EXHIBITS: IDENTIFIED RECEIVED

19	--	794
28	--	840
216	695	695
217	697	697
218	697	697

RESPONDENT S
EXHIBITS: IDENTIFIED RECEIVED

1	692	692
10 (Pages 1 and 2)	911	911
18	911	--
23	912	--
26	914	--
38	696	696
39	696	696

CONTENTS

VOIR

WITNESSES: DIRECT CROSS REDIRECT RECROSS DIRE

For the Complainant:

Amelie Cara Isin	--	699	--	--	--
Jonathan Shefftz	861	891	--	--	--

1
2 (9:02 a.m.)
3 JUDGE BIRO: Good morning everyone. Please be
4 seated.
5 MR. KULSCHINSKY: Good morning, Your Honor.
6 MR. CHU: Good morning.
7 JUDGE BIRO: Are there any preliminary matters
8 before we begin again?
9 MR. CHU: None for us, Your Honor, other than I'd
10 like to introduce my expert that came this morning. Mr.
11 Jonathan Shefftz. I'm sure you're familiar with him.
12 JUDGE BIRO: I am familiar with Mr. Shefftz. I've
13 had him in my courtroom many times before.
14 Okay, where were we?
15 Mr. Kulchinsky, hello.
16 MR. KULSCHINSKY: Good morning, Your Honor.
17 JUDGE BIRO: Would you like to begin again?
18 MR. KULSCHINSKY: I just have two things, Your
19 Honor, before I finish my direct of Ms. Isin.
20 Yesterday Ms. Isin testified that she read Mr.
21 Shefftz's expert report and that formed the basis of the
22 economic benefit proposal from Complainant. I understand
23 we're going to hear from Mr. Shefftz today, but maybe just
24 to move things along I'd like to offer in Mr. Shefftz's
25 report into evidence. I believe it's now marked as

1 Respondent's Exhibit 1.
 2 MR. CHU: Your Honor, we would join in that
 3 submission.
 4 JUDGE BIRO: Okay. Respondent's Exhibit 1 is
 5 admitted into the record.
 6 (The document referred to was
 7 marked for identification as
 8 Respondent's Exhibit No. 1,
 9 and was received into
 10 evidence.)
 11 MR. KULSCHINSKY: The other matter is, we would
 12 like to offer the deposition transcript of Mr. Matao Cao
 13 into evidence. We understand that Respondents do not intend
 14 to call Mr. Cao at this time. They're representing that
 15 he's not available. While the Federal Rules of Civil
 16 Procedure don't strictly apply to this matter, Federal Rule
 17 32 does allow a party opponent, or an adverse party to use
 18 the transcript of an opponent or a party's officer for any
 19 purpose.
 20 We would represent that Mr. Cao's deposition
 21 transcript does contain a number of statements against
 22 interest, and we would like to offer it into the record.
 23 MR. CHU: We would oppose and object, Your Honor.
 24 That's not the proper procedure for the use of a deposition.
 25 It should not be made an exhibit.

1 JUDGE BIRO: And how do you think it should be
 2 admitted into the record?
 3 MR. CHU: I believe that they would have to
 4 identify the line and page number that they intend to use so
 5 that any appropriate objections that are available are
 6 decided by the Court in terms of each question that's being
 7 challenged.
 8 JUDGE BIRO: Let's assume they introduce from Line
 9 1 to Line 1000. All of it.
 10 MR. CHU: I understand, but I believe the proper
 11 procedure is for them to read it into the record.
 12 JUDGE BIRO: Oh, we're not doing that.
 13 MR. CHU: I understand.
 14 MR. KULSCHINSKY: Your Honor, we would propose
 15 that the transcript would enter into the record, the parties
 16 can cite it in the papers, and any objections to the
 17 citations could be raised and resolved through the briefing.
 18 JUDGE BIRO: Okay. Is there any other basis for
 19 objecting to it, other than you want them to read it into
 20 the record?
 21 MR. CHU: No, Your Honor.
 22 JUDGE BIRO: Okay. Then we're going to admit Mr.
 23 Matao's deposition, Mr. Cao's deposition in total, and if
 24 you want to identify a narrower, admit a narrower portion of
 25 the deposition in your brief and then Mr. Chu can raise, you

1 know, whatever issues he has with those portions, I'll take
 2 it under consideration in the post-hearing briefing period.
 3 MR. CHU: Your Honor, will we also be afforded the
 4 opportunity to go ahead and submit the depositions that we
 5 took of Ms. Isin, Mr. Jackson as well as Dr. Carroll?
 6 JUDGE BIRO: Okay. Is there any objection to
 7 that?
 8 MR. KULSCHINSKY: I guess our only objection would
 9 be that those witnesses have all been made available to
 10 testify, and been subjected to cross-examination in this
 11 matter.
 12 JUDGE BIRO: Why do we need more of their
 13 testimony than we already have?
 14 MR. CHU: Because, Your Honor, if they're going to
 15 be afforded the opportunity to submit the complete
 16 deposition, then all I'm saying is we'd like to have that
 17 same opportunity. That's all we're asking, Your Honor.
 18 JUDGE BIRO: I just don't see the point of that.
 19 We've had those witnesses come and testify live. You've
 20 gotten to cross examine them.
 21 MR. CHU: I understand, Your Honor. The reason
 22 is, the purpose of the deposition is to discover matters,
 23 and so once you make that discovery you formulate your
 24 strategy and your question and answers based upon that
 25 deposition. To submit a complete deposition in this

1 situation tends to thwart what is the purpose of the
 2 deposition. And so if they're using it the way I think
 3 they're using it, and laying out everything that's there,
 4 then certain things in depositions shouldn't ever be heard
 5 or seen by this Court. So if they're going to be given the
 6 opportunity to throw it all into the wash, then all we're
 7 saying is please allow us the same courtesy and opportunity
 8 to do what they're doing today. Because this is very
 9 surprising to me, that a complete deposition would be
 10 admitted as an exhibit.
 11 JUDGE BIRO: Okay, all right. We'll put all the
 12 depositions in.
 13 We're going to mark Mr. Cao's deposition as the
 14 Agency Exhibit 216.
 15 (The document referred to was
 16 marked for identification as
 17 Complainant's Exhibit No. 216
 18 and was received in evidence.)
 19 MR. KULSCHINSKY: Yes, Your Honor. Thank you.
 20 JUDGE BIRO: And Ms. Isin's deposition as
 21 Respondent's Exhibit whatever your last number is it, Mr.
 22 Dixon?
 23 (Pause.)
 24 MR. KULSCHINSKY: Your Honor, if we're going in
 25 this direction, then we would ask to also offer the

1 deposition transcripts of Mr. Garibyan and Mr. Shefftz.
 2 JUDGE BIRO: Of course.
 3 MR. CHU: Yeah, like I said. Throw everything
 4 into the wash.
 5 JUDGE BIRO: It's just more work for me, but okay.
 6 MR. CHU: I'm willing to step back from all that.
 7 JUDGE BIRO: What's the last Respondent's Exhibit
 8 number? Thirty-eight?
 9 MR. DIXON: It's going to be 38.
 10 JUDGE BIRO: So, Ms. Isin's is going to be
 11 Respondent's Exhibit 38.
 12 (The document referred to was
 13 marked for identification as
 14 Respondent's Exhibit No. 38,
 15 and was received in evidence.)
 16 JUDGE BIRO: What was the other exhibit you
 17 wanted? What was the other deposition other than Ms. Isin?
 18 MR. CHU: Mr. Jackson.
 19 JUDGE BIRO: Mr. Jackson, we'll mark that as
 20 Respondent's Exhibit 39.
 21 (The document referred to was
 22 marked for identification as
 23 Respondent's Exhibit No. 39
 24 and was received in evidence.)
 25 MR. CHU: And I'm going to save the Court work.

1 That's it. I don't want anymore else.
 2 JUDGE BIRO: Okay. And then for the Agency?
 3 MR. KULSCHINSKY: Mr. Garibyan's deposition would
 4 be 217. And Mr. Shefftz's deposition would be 218.
 5 (The documents referred to
 6 were marked for identification
 7 as Complainant's Exhibit Nos.
 8 217 and 218 and were received
 9 in evidence.)
 10 JUDGE BIRO: Anybody else?
 11 MR. KULSCHINSKY: No, Your Honor, that was all.
 12 JUDGE BIRO: I'm not sure we even have copies of
 13 all these depositions. Have they all been submitted into
 14 the record? You're shaking your head.
 15 MR. DIXON: No, ma'am.
 16 JUDGE BIRO: Okay. Well, you're going to have to
 17 give us five copies so that we can have a copy for
 18 everybody. So please do that before we end our hearing.
 19 MR. KULSCHINSKY: Thank you, Your Honor.
 20 This is the original copy. May I give this to the
 21 court reporter?
 22 JUDGE BIRO: Are these signed? Do we have signed
 23 deposition --
 24 MR. KULSCHINSKY: This is a certified deposition,
 25 but Mr. Cao, to our understanding, has not yet signed it or

1 submitted an errata sheet.
 2 JUDGE BIRO: And has anybody signed and submitted
 3 an errata sheet?
 4 MR. CHU: not that we're aware of, Your Honor.
 5 MR. KULSCHINSKY: Ms. Isin has.
 6 JUDGE BIRO: Okay. Okay.
 7 Well maybe when we're off the record we can try to
 8 resolve some of these issues of getting all the depositions
 9 in their final form into the record.
 10 MR. KULSCHINSKY: Yes, Your Honor.
 11 JUDGE BIRO: Okay, thanks.
 12 (Pause.)
 13 JUDGE BIRO: Hello.
 14 Whereupon,
 15 AMELIE CARA ISIN
 16 having been previously duly sworn, resumed the
 17 stand and was examined and testified as follows:
 18 JUDGE BIRO: Okay, can we take up on whatever the
 19 last question for Ms. Isin was?
 20 MR. KULSCHINSKY: No further questions for Ms.
 21 Isin at this time, Your Honor.
 22 JUDGE BIRO: Okay. Thank you.
 23 MR. CHU: May it please the Court.
 24 JUDGE BIRO: Good morning.
 25 MR. CHU: Good morning.

1 Good morning, Ms. Isin.
 2 THE WITNESS: Good morning.
 3 CROSS-EXAMINATION
 4 BY MR. CHU:
 5 Q Ms. Isin, I want to commend you on what a great
 6 job you've done so far.
 7 A Thank you.
 8 Q We had a struggle during the depositions, didn't
 9 we?
 10 A It didn't feel like it was a struggle.
 11 Q We kind of had to dance around the ASA, remember?
 12 A No.
 13 Q Okay. Well you seem to be very familiar with it
 14 now, is that right?
 15 A I'm familiar with the ASA.
 16 Q Now let me ask you something. Did you notice a
 17 sign outside when you walked in, the little banner to the
 18 right?
 19 A No.
 20 Q You didn't see where it says "Sensible Policies"?
 21 MR. KULSCHINSKY: Objection, Your Honor. Form and
 22 relevance.
 23 MR. CHU: Your Honor, this is a case about the so-
 24 called regulatory scheme, and I believe that's a good place
 25 to start. A regulatory scheme involves policies and what

1 we're doing here today. So I'm --
 2 JUDGE BIRO: Overruled. Go ahead.
 3 BY MR. CHU:
 4 Q Sensible Policies. Have you ever heard that as a,
 5 as a purpose for the EPA? You were asked about the purposes
 6 yesterday, remember?
 7 A I don't remember.
 8 Q Okay. All right. And do you remember telling me
 9 that you're not the best writer, but you're not the worst
 10 writer?
 11 A I remember that.
 12 Q We got into that conversation.
 13 A Yes.
 14 Q Okay. Because you tended to be involved in
 15 writing things, right?
 16 A Yes.
 17 Q And you wrote articles and papers in the past, is
 18 that accurate?
 19 A I've written documents before. I've drafted
 20 documents.
 21 Q I'm specifically talking about articles.
 22 A Papers? Yes.
 23 Q Thank you. In fact those papers have been
 24 submitted to places like environmental forums in South
 25 Africa, is that accurate?

1 A Yes.
 2 Q And also used in NEIS, is that a correct acronym?
 3 NEIS?
 4 A No.
 5 Q What is it?
 6 A Are you referring to NEIC?
 7 Q Yes. And what does that stand for, for the
 8 record?
 9 A It stands for the National Enforcement
 10 Investigation Center.
 11 Q Okay. And do you remember that last article that
 12 you didn't kind of remember contributing to but your name
 13 was on it?
 14 A Yes.
 15 Q Okay. And it's in your deposition, right?
 16 A The paper? I don't think so.
 17 Q Okay. And, but you reviewed your deposition,
 18 correct?
 19 A Yes.
 20 Q In preparation for this testimony.
 21 A Yes.
 22 Q Okay. And so do you remember the date of that
 23 paper that was submitted at the NEIC? Year.
 24 A I don't understand the question.
 25 Q Do you remember the year that the article or paper

1 that had you down as one of the authors, what year that was
 2 submitted to the NEIC conference?
 3 A I never submitted a paper to the NEIC conference.
 4 Q I didn't say you did, I'm just saying -- was your
 5 name on a paper that was presented at an NEIC event?
 6 A No.
 7 Q Okay. Now in 2010 can you tell us again what
 8 division at headquarters you were working in?
 9 A I was working in the Air Enforcement Division in
 10 the Mobile Source Enforcement Branch.
 11 Q And how long had you been there at that time?
 12 A Approximately three years.
 13 Q So we would roll that back, and that would be
 14 what, 2006?
 15 A I started in the Air Enforcement Division in 2007.
 16 Q So what month, do you remember?
 17 A I think it was summer time. I don't remember
 18 exactly which month.
 19 Q Now the Air Enforcement, is that accurate?
 20 A What are you referring to?
 21 Q The department.
 22 A My old office?
 23 Q Yes.
 24 A The Air Enforcement Division?
 25 Q Right. How would you compare that to the normal

1 regulatory scheme of the everyday society that we're in?
 2 Would it be something like the police officer?
 3 MR. KULSCHINSKY: Objection, vague.
 4 JUDGE BIRO: Sustained.
 5 BY MR. CHU:
 6 Q Okay. You do understand what police officers do,
 7 correct?
 8 A Yes.
 9 Q It's their job to enforce the law, right?
 10 A Yes.
 11 Q So when you say Air Enforcement Division, is that
 12 somewhat the same thing?
 13 A The Air Enforcement Division enforces Clean Air
 14 Act and associated regulations.
 15 Q So do you perform the same functions as a police
 16 officer?
 17 MR. KULSCHINSKY: Objection, Your Honor. To form
 18 and relevance.
 19 JUDGE BIRO: Overruled. Go ahead.
 20 THE WITNESS: Not exactly.
 21 BY MR. CHU:
 22 Q How is it any different?
 23 A I think there are a lot of differences. It's
 24 different laws. You know, mobile source inspections are
 25 very different than what, you know, the types of violations

1 a police officer looks into.
 2 Q Can you tell us the similarities?
 3 MR. KULSCHINSKY: Objection, Your Honor. Calls
 4 for speculation.
 5 MR. CHU: If you know.
 6 JUDGE BIRO: Overruled. Go ahead.
 7 THE WITNESS: I'm, to be honest, I'm not that
 8 familiar with police work so it would be speculation.
 9 MR. CHU: I see.
 10 BY MR. CHU:
 11 Q So basically we have the same word in law
 12 enforcement as we have in air enforcement, is that accurate?
 13 The word enforcement?
 14 A Yes, the word enforcement appears in both phrases.
 15 Q But it's your belief that since you're not
 16 familiar with what police officers do, that you can't
 17 articulate any differences or similarities other than what
 18 you've given us so far, is that accurate?
 19 A I think I said it would be speculating because I'm
 20 not that familiar with what police officers do.
 21 Q You're aware that a police officer doesn't decide
 22 guilt or innocence?
 23 A Yes.
 24 Q So, but in your job, that's what you do, don't
 25 you?

1 A No.
 2 Q Well yesterday you were throwing out the word
 3 willfulness. Is that accurate?
 4 A I mentioned the word willfulness. Yes.
 5 Q And you also in that same sentence said negligence
 6 or was it willfulness or negligence? I couldn't quite catch
 7 it.
 8 A I believe it's willfulness or negligence.
 9 Q Do you remember using it in that way, willfulness
 10 or negligence or did you just say willfulness negligence?
 11 A I may have said willfulness negligence.
 12 Q That's not, that's somewhat of a misnomer, isn't
 13 it?
 14 A I would have to look at the penalty policy to see
 15 exactly how it's described.
 16 Q Word wise, I'm talking about. Willfulness or
 17 negligence has a completely different meaning from
 18 willfulness negligence, would you agree?
 19 A No.
 20 Q So a willfulness negligence describes what?
 21 A Willfulness negligence, the way I was using the
 22 term in my mind, I had a slash between the two terms.
 23 Willfulness/negligence.
 24 Q But what you really meant was willfulness or
 25 negligence as the regulation requires. Right? Sorry, not

1 the regulation -- your penalty policy. Correct?
 2 A Right.
 3 Q Don't you really mean mistake?
 4 A No.
 5 Q When you say willfulness/negligence are you
 6 describing a mistake?
 7 A No.
 8 Q What are you describing?
 9 A I'm describing something that could have been
 10 prevented. The, the, something the Respondent knew or
 11 should have known to prevent.
 12 Q Now you've been fortunate to have a very good
 13 education, correct?
 14 A Yes.
 15 Q Have you ever ran into or seen that one kid, the
 16 Donald or the Johnny that just didn't seem to get things in
 17 the classroom?
 18 MR. KULSCHINSKY: Objection, Your Honor.
 19 JUDGE BIRO: Overruled.
 20 THE WITNESS: I don't know what you're referring
 21 to.
 22 BY MR. CHU:
 23 Q Some, so you've never had any experiences with
 24 someone that was somewhat disruptive and didn't necessarily
 25 get what the teachers wanted them to get? You've never seen

1 that situation?
 2 A It's possible.
 3 Q So you might have.
 4 A Yes.
 5 Q Okay. Because isn't the EPA somewhat like a
 6 teacher in this situation? Do you remember listening to Mr.
 7 Jackson yesterday?
 8 A Yes.
 9 Q Do you remember him talking about or maybe it was,
 10 a day ago -- I'm losing my days. A day ago, right? Some of
 11 it yesterday. And he was talking about Headstart and
 12 outreach and helping and suggestions. Do you remember all
 13 that?
 14 A I remember those terms, yes.
 15 Q I mean do you remember the testimony? Not the
 16 terms.
 17 A I don't think he talked about Headstart. I think
 18 you did. He did talk about compliance assistance they
 19 provide.
 20 Q I apologize, you're absolutely correct. I asked a
 21 question, he answered it, and I thought he and I talked
 22 about it, so you didn't see that?
 23 A I saw him answering your question.
 24 Q But to you that's not talking about it, is that
 25 accurate?

1 A It's not a conversation, no.
 2 Q I agree. Okay. And so how many conversations
 3 have you had since 2007 with Matao Cao?
 4 A I don't recall.
 5 Q Any?
 6 A I'm sure I had some.
 7 Q Weren't they just emails?
 8 A No.
 9 Q Well if you're sure that you had some, could you
 10 at least tell us approximately what year, because there are
 11 a lot of events that you were involved in from 2009 on with
 12 Taotao USA.
 13 A I believe I spoke to him, I don't recall which
 14 year specifically or the specific content of the
 15 conversations, but I believe I spoke with him regarding the
 16 violations we found at the Port of Long Beach in 2010. And
 17 I'm also sure I spoke with him at some point regarding the,
 18 the subsequent catalyst testing issues that we raised
 19 throughout the years between 2011 and 2014.
 20 Q Were you aware that after the 2010 ASA in June,
 21 that he returned back to China for many, many years?
 22 A No, I was not aware of that.
 23 Q And I'm just telling that to see if you're certain
 24 that you did talk with him after June 2010. Does that help
 25 you refresh your memory?

1 A I'm certain that I did talk with him after 2010.
 2 Q So it would have been in a telephone conversation?
 3 A It was a conversation. I don't recall details.
 4 Q Do you believe you had a face to face?
 5 A We may have had a face to face, yes.
 6 Q Okay. And when you say we may have, that has a
 7 certain degree of uncertainty to it, correct?
 8 A That's correct.
 9 Q But you did visit the facilities in Texas, and you
 10 described it yesterday as Dallas. I believe the correct
 11 name of the place was Carrollton, Texas. Is that accurate?
 12 A It was the Camp Avenue address. I don't recall if
 13 it was Dallas or Carrollton.
 14 Q But your notes would indicate where, right?
 15 A I'm sorry?
 16 Q Your notes would indicate what city --
 17 A The inspection work sheets would, yes.
 18 Q I'm sorry?
 19 A The inspection work sheets would.
 20 Q So are you telling this Court that it was possible
 21 that you had talked with Mr. Matao Cao in 2000 and, was that
 22 '12 or '13 that you were in Texas?
 23 A I believe it was 2013. I didn't say that I spoke
 24 with Matao Cao at that time.
 25 Q So we can eliminate that as being a possible

1 event, correct?
 2 A Yes.
 3 Q So subsequent to that, I believe your emails that
 4 were introduced yesterday indicated that you were in contact
 5 with a Jackie Wang, W-A-N-G?
 6 A Yes.
 7 Q Are you certain that you're not confusing Jackie
 8 Wang with Matao Cao?
 9 A Yes.
 10 Q Why is that?
 11 A Because they're two different people and I've met
 12 both of them.
 13 Q Did either gentleman speak with an accent?
 14 A I know Mr. Cao has an accent. I don't recall off
 15 the top of my head, Terry might have a slight -- sorry.
 16 Jackie might have a -- Mr. Wang might have a slight accent.
 17 Q You do remember Mr. Wang talking fast though,
 18 right?
 19 A Not particularly.
 20 Q So he was a moderate speaking individual?
 21 A I remember I had no problem understanding him.
 22 Q Now you calculated the penalty calculations for
 23 the allegations in 2009, 2010. Is that accurate?
 24 A Yes.
 25 Q And when I mention 2009, in fact it involved

1 vehicles that were associated with the year 2009. Is that
 2 right?
 3 A Actually I don't think there were, well, maybe
 4 there were. I, I don't recall. I'd have to look.
 5 Q Feel free, I believe the document is there in
 6 front of you, the ASA? The one that you participated in
 7 drafting. Remember?
 8 A Yes.
 9 Q Do you need to look at that to refresh your memory
 10 as to whether or not it included 2009 vehicles?
 11 A If you'd like me to look at it, I'd be happy to
 12 open it.
 13 Q Certainly.
 14 (Pause.)
 15 Q It's 67, I believe. Did you find it?
 16 A Yes, I'm looking at it right now.
 17 Q And in that it describes the year and the models,
 18 right? So --
 19 A Yes.
 20 Q Are there any 2009s in that?
 21 A Yes, there are.
 22 Q Okay. I'm glad you told me that. I thought I
 23 might be wrong. Okay.
 24 So the total number of vehicles were only what?
 25 A It looks like, I'm looking at Bates ending in 823,

1 it's 3,768 vehicles.
 2 Q As compared to this complaint here of how many?
 3 Do you remember?
 4 A This complaint deals with approximately 109,000
 5 vehicles.
 6 Q Okay. And the way that you selected those
 7 vehicles, can you describe for this Court whatever method
 8 you used to select those vehicles?
 9 A Select which vehicles?
 10 Q The 109,000 vehicles.
 11 A I didn't select 109,000 vehicles.
 12 Q We went through your testimony, you went through
 13 your testimony. Not we, but you. And you were describing
 14 how you collected that data, remember?
 15 A Are you talking about data on 109,000 vehicles?
 16 A Yes.
 17 Q Yes, and I may have chosen the inappropriate word
 18 and the accurate word here when I say select. Select to me
 19 means I go out and identify certain items and pick those.
 20 So does select have a different meaning for you?
 21 A No.
 22 Q So how did you, would you please describe for this
 23 Court how you selected those 109,000 vehicles.
 24 A I can talk about how I identified them. I didn't
 25 go anywhere to pick them out. I --

1 Q I'm sorry. You just said I didn't go anywhere to
 2 pick them out. Did I hear that accurately?
 3 A Yes.
 4 Q Did you not go to Carrollton, go into the
 5 warehouse and actively pick out six vehicles?
 6 A Yes. Six vehicles, yes. Not 109,000.
 7 Q Thank you. So you did go and pick vehicles out,
 8 correct?
 9 A Yes.
 10 Q Thank you. So back to my question. Can you
 11 please describe the methods you used to select the 109,000
 12 vehicles.
 13 A I said before, I didn't select 109,000 vehicles.
 14 Q I understand. Is there a better word that you'd
 15 like me to use?
 16 A You can use whichever word --
 17 JUDGE BIRO: I believe the word she said was
 18 identify.
 19 MR. CHU: Okay. I was going to go there, okay.
 20 JUDGE BIRO: Okay. Let's go with that.
 21 MR. CHU: Sorry, Your Honor. Okay.
 22 BY MR. CHU:
 23 Q Can you tell the Court what methods you used to
 24 identify the 109,000 vehicles. I'm sorry, Your Honor.
 25 A The 109,000 vehicles were the vehicles produced

1 under the ten engine families in this complaint. They're
 2 vehicles that were identified by Respondents in their
 3 information request response.
 4 (Pause.)
 5 A I'm sorry, let me add one more thing.
 6 They were also identified in Respondents'
 7 production reports to EPA, submitted to EPA's Certification
 8 Office.
 9 Q There were other things that you utilized as well,
 10 that you don't remember, is that accurate?
 11 A I'm sorry. Can you repeat the question? I missed
 12 a --
 13 Q There were other ways, methods, ideas which you
 14 utilized other than what you described, is that accurate?
 15 A I'm not sure I understand the question.
 16 Q Is it my choice of the four words or what is it?
 17 So I can help formulate the right question.
 18 A I, I don't know what you're asking.
 19 Q I asked you to explain to the Court the methods
 20 which you utilized to identify the 109,000 vehicles, and I
 21 was following up and saying that you used some other methods
 22 that you haven't told us about, is that correct?
 23 MR. KULSCHINSKY: Your Honor.
 24 THE WITNESS: Not that I can recall.
 25 MR. KULSCHINSKY: Vague question.

1 JUDGE BIRO: It's argumentative.
 2 MR. CHU: Okay. I'll rephrase. Okay?
 3 BY MR. CHU:
 4 Q You also asked for a current list of the inventory
 5 that Taotao USA had at the time you visited Carrollton,
 6 Texas, is that accurate?
 7 A I did ask for such a list. Yes.
 8 Q Thank you. So when I say you left out some other
 9 methods, that's another one you didn't tell us about just
 10 now, is that accurate?
 11 A I didn't mention that just now because I assumed
 12 that would be included in the production lists that the
 13 Respondents provided to EPA for all the vehicles they built
 14 under those engine families.
 15 Q Right, but I just wanted this Court to understand
 16 your methods that you used and so to me when you say
 17 production list, that doesn't quite explain it. So if you
 18 could please break it down for us here, in terms of the
 19 details of your methodology in your investigation that
 20 identified the 109,000 vehicles, please.
 21 A If you're asking how I identified vehicles for
 22 inspection, I can go into that.
 23 Q Yes, ma'am.
 24 A So for the Texas warehouse inspection in 2013 I,
 25 in preparation for that. That was an announced inspection.

1 I contacted Mr. Wang several days before the inspection to
 2 ensure that they would be there, staff at the warehouse
 3 would be there. And I requested at that time a list of
 4 their inventory by engine family and VIN, and then I used
 5 that information to select the vehicles that I wanted to
 6 inspect and I did so randomly.
 7 Q You added, "I did that randomly". Correct?
 8 A That's right.
 9 Q So was there a methodology associated with that
 10 randomness or is it random in the common sense of random?
 11 A It's common sense random.
 12 Q Thank you.
 13 Now when I asked about the 109,000 what you just
 14 described for us basically didn't include the investigation
 15 that were called in on at Long Beach, correct?
 16 MR. KULSCHINSKY: Object to the relevance of this
 17 line of questioning.
 18 MR. CHU: May I respond?
 19 JUDGE BIRO: Overruled. Go ahead.
 20 BY MR. CHU:
 21 Q Remember, this all initiated from a Customs
 22 seizure and I think you used the word quarantine. Remember
 23 that?
 24 A Who used the word?
 25 Q You. Did you use the word quarantine yesterday?

1 A Yes, I might have. Yes.
 2 Q You're not sure?
 3 A It's possible. I, I would have to go back and
 4 check to be certain.
 5 Q Again, the reason I ask that, I might have missed
 6 it. I might have thought that or imagined it, so that's why
 7 I ask the question.
 8 But what does the word quarantine mean in
 9 reference to what EIS does?
 10 A In my mind, usage of the word quarantine means
 11 setting aside certain vehicles, separating them from the
 12 rest of the vehicles so that they don't get mixed up.
 13 Q And if you used that word, that's what you meant
 14 yesterday, correct?
 15 A That's exactly what I meant. Yes.
 16 Q So you do remember using that word yesterday.
 17 A I don't remember a hundred percent. No, I don't.
 18 Q That's fine. Okay.
 19 So somehow a shipment coming in from overseas that
 20 Taotao USA was associated with caught the attention of
 21 Customs in Long Beach, California in 2012. Is that
 22 accurate?
 23 A I believe there was an inspection in 2012, yes.
 24 Q I'm just saying, did I describe the scene and the
 25 date correctly?

1 A I -- I don't, it depends what you're, what you
 2 mean to describe. I don't know. I'm taking you at face
 3 value.
 4 Q I was just going back through your testimony
 5 yesterday. I'm trying to get a clear time line of how this
 6 investigation started, how it proceeded, and how we got to
 7 where we are today.
 8 A Okay.
 9 Q So we have to have a beginning point right?
 10 A Yes.
 11 Q And I thought I heard you say that this started as
 12 an investigation, seizure, by Customs in Long Beach. Is
 13 that accurate or not?
 14 A To the best of my recollection, it's accurate.
 15 Q And that's what you testified to yesterday, you
 16 remember?
 17 A Yes.
 18 Q Okay. And you had to go from headquarters here in
 19 DC, correct, to Long Beach?
 20 A For that -- are we talking about a 2012 entry?
 21 Q I'm not going to say the time, the date or the
 22 place anymore. If you remember, that's the beginning. I'm
 23 just talking about the first step in this investigation.
 24 A In the investigation of the 109,000 vehicles at
 25 issue here?

1 Q Yes, ma'am.
 2 A Yes. I believe it stemmed from a 2012
 3 investigation, uh, inspection at the Port of Long Beach. I
 4 was not directly involved in that inspection.
 5 Q So you didn't travel out there.
 6 A I did not travel out there.
 7 Q So whatever occurred was at the initiative of
 8 Customs, correct?
 9 A It was, since I wasn't involved in the inspection,
 10 I can say it was, it was a collaborative initiative between
 11 EPA and Customs.
 12 Q And this is what I'm getting at. Because in 2010
 13 you have an ASA signed by Mr. Brooks -- no, signed on behalf
 14 of Mr. Brooks by a Mr. Morrison, correct?
 15 A Yes.
 16 Q Who had apparently authority to sign off for him,
 17 right?
 18 A That's correct.
 19 Q Okay. And that's established here on the record
 20 now.
 21 So does June 28, 2010 sound like that's the date
 22 you looked at yesterday?
 23 A I believe so. To the best of my recollection.
 24 Q Would you like to confirm that?
 25 A If you'd like me to, I can.

1 Q Please. I want your most accurate testimony
2 today.
3 A June 28, 2010, on Bates 822.
4 Q Thank you. And I just want to say lawyers
5 sometimes mix dates, exhibit numbers and things up, so
6 that's why sometimes we like to clarify and get assurances.
7 Okay?
8 A Yes.
9 Q All right, thank you. So the Taotao USA Company,
10 which is an American company, would you agree?
11 A Yes.
12 Q Okay. Became a focus of attention for your Air
13 Enforcement Division in 2010 and possibly as early as 2009.
14 Would that be accurate?
15 A It depends on what you mean by focus of attention.
16 Q They were on your radar?
17 A Yes, they were on our radar.
18 Q Okay. Because there's a difference between focus
19 and radar, right?
20 A It sounds to me like there is, yes.
21 Q I'm sorry?
22 A It sounds to me like there is a difference, yes.
23 Q Okay. And I apologize, I studied engineering as
24 an undergrad so I didn't have the benefit of the literary
25 education formally. Okay? So if I choose the wrong words

1 then please tell me. I will do my best to select words that
2 you can respond to. Is that okay?
3 A Yes.
4 Q So why was Taotao USA on the Air Enforcement's
5 radar?
6 A Taotao USA was, I, I have to say, this is to the
7 best of my recollection. It was seven years ago. As far as
8 I remember, Customs identified Taotao USA as an importer
9 that was importing a high volume of products into the United
10 States. And that was how it initially came on our radar.
11 Q Was there any malefactor to that identification
12 other than volume?
13 A I don't know what you mean.
14 Q The, M-A-L, does that root mean anything to you?
15 A No.
16 Q Malificent, malfeasance, words that associate with
17 evil or badness?
18 MR. KULSCHINSKY: Objection, Your Honor.
19 JUDGE BIRO: Sustained. Can we get to a point
20 here?
21 MR. CHU: Okay.
22 BY MR. CHU:
23 Q So was there anything bad, other than volume,
24 associated with the identification, and I use the word bad,
25 it's not a very good word.

1 A Not to my knowledge.
2 Q And when I say -- what are some of the words that
3 you use to identify potential violators like I would say
4 some of the Korean companies that you're familiar with, that
5 you've worked with in the past?
6 A I don't know what you're referring to.
7 Q Have you not had occasion to work with some of the
8 auto importers from Korea in your investigations?
9 A No.
10 Q You mentioned to me something about a program
11 where foreign companies, like car companies, can violate the
12 EPA Act, but then they could use certain credits to balance
13 out the wrong acts. Do you remember talking about that?
14 A Not in that way.
15 Q I'm sorry, I know it's not in that way, but you
16 talked about something like that, right?
17 A I believe during my deposition I mentioned an
18 averaging banking and trading program involving emission
19 credits.
20 Q Averaging what?
21 A Banking and trading program.
22 Q The word is banking, right?
23 A Correct.
24 MR. KULSCHINSKY: Is there a relevance to this?
25 JUDGE BIRO: Sustained?

1 The main point about cross-examination is that you
2 can lead and hopefully make points efficiently.
3 MR. CHU: Yes, Your Honor. I will try to find
4 better words.
5 BY MR. CHU:
6 Q Again, we're talking about the regulatory scheme,
7 right?
8 A We're talking about whatever you want to talk
9 about.
10 Q What I'm saying is, we're here today pursuant to
11 the permission and authority of the Department of Justice,
12 okay, to talk about the harm to the regulatory scheme, is
13 that your understanding or not?
14 MR. KULSCHINSKY: Objection, Your Honor.
15 Mischaracterization of the proceeding.
16 JUDGE BIRO: Overruled.
17 BY MR. CHU:
18 Q Is that your understanding or not?
19 A Yes. We are talking about harm to the regulatory
20 scheme.
21 Q And so harm would be individuals who don't follow
22 the rules and regulations that associate with the Clean Air
23 Act, would you agree?
24 A Not entirely.
25 Q Because there are certain rules that can be

1 violated without consequences, right?
 2 MR. KULSCHINSKY: Objection, Your Honor. Calls
 3 for a legal conclusion.
 4 MR. CHU: I'll withdraw that question.
 5 JUDGE BIRO: Overruled.
 6 BY MR. CHU:
 7 Q Let me ask you this, okay? Did you see a sign
 8 outside in front of the courtroom here?
 9 A No.
 10 Q Did you see no food or drinks?
 11 A Yes, I did see that sign.
 12 Q Do you see the table over here?
 13 A Yes.
 14 Q Do you see the water box back there?
 15 A Yes.
 16 Q Okay. So we're in the EPA building, right?
 17 A Yes.
 18 Q So some rules can be broken, would you agree?
 19 MR. KULSCHINSKY: Objection, Your Honor. To the
 20 relevance.
 21 JUDGE BIRO: Overruled. Go ahead. I mean
 22 MR. CHU: I'm going to go on, but I had to get
 23 this one, Your Honor. I had to get this one. I'm sorry,
 24 okay? I have to get this one.
 25 JUDGE BIRO: So yes, can you break certain rules

1 and is the police not going to come in and arrest us for
 2 having water bottles in this courtroom?
 3 THE WITNESS: Yes.
 4 JUDGE BIRO: Okay, yes. Let's move on.
 5 BY MR. CHU:
 6 Q Okay, now let me ask you this. Okay? Are you
 7 familiar with chocolate covered espresso nuts?
 8 A Espresso nuts?
 9 Q Yes, ma'am.
 10 A Espresso beans, yes.
 11 Q Okay. So you would never expect the same amount
 12 of nut nor chocolate nor espresso in that bag per nut, would
 13 you?
 14 A I would expect some level of consistency.
 15 Q Exact in every material respect?
 16 A Well, to the extent beans are organic products, I
 17 mean they vary in size and shape. So.
 18 Q So there is a method to the madness?
 19 A I don't know what you're referring to.
 20 Q This talk about how these catalysts are produced.
 21 MR. KULSCHINSKY: Objection, Your Honor. To
 22 relevance of this line.
 23 MR. CHU: It goes to the gravity.
 24 JUDGE BIRO: Go ahead.
 25 BY MR. CHU:

1 Q Let's talk about how -- the process of how these
 2 catalysts are produced. You've done extensive work in that
 3 area, have you not?
 4 A Producing catalysts? No.
 5 Q I'm talking about investigating, writing and
 6 talking about how 80 percent of the catalysts from China are
 7 probably not in compliance. Do you remember that in one of
 8 your articles?
 9 A I remember that you identified a phrase, something
 10 like that.
 11 Q That is associated with your name. So is that
 12 accurate?
 13 A Is what accurate?
 14 Q That there was an article that talked about the
 15 converters, catalysts, okay, more than 80 percent are
 16 probably not in compliance.
 17 A I remember you showed an article that talked about
 18 catalytic converter non-compliance.
 19 Q And that article had your name on it, did it not?
 20 A I don't recall.
 21 Q But the Court has your depo, right?
 22 A It sounds like they do.
 23 Q Okay. So was that something that was common
 24 knowledge to you back around 2011?
 25 A The 80 percent number?

1 Q What if you say catalysts from China.
 2 A Sorry, I'm --
 3 MR. KULSCHINSKY: Vague.
 4 BY MR. CHU:
 5 Q Catalysts from China.
 6 A Did I know about catalysts from China in 2011?
 7 Q Yes.
 8 A Yes, I did.
 9 Q Thank you. In fact that was one of the areas Air
 10 Enforcement was clued in on on their radar?
 11 A The Air Enforcement Division was looking at
 12 catalytic converter compliance in 2011. Yes.
 13 Q Thank you.
 14 And to accomplish that, part of what was necessary
 15 was to determine a proper method of testing a catalyst,
 16 would you agree?
 17 A Yes, we were evaluating, we were, we were, we were
 18 analyzing catalysts, and our methods evolved over time.
 19 Yes.
 20 Q And it wasn't until some time after or during 2014
 21 that the NEIC adopted a method that could be utilized, would
 22 you agree?
 23 A I don't necessarily agree with that, no.
 24 Q Okay. Now let's look at that loose exhibit from
 25 yesterday from the Chinese testing facility. Do you have

1 that up there?

2 A I'm sorry, what exhibit did you want me to look

3 at?

4 Q Remember this one?

5 A Yes.

6 Q Now can you tell us what the method that was used

7 in the testing of that catalyst?

8 A In this exhibit?

9 Q From the Chinese testing facility.

10 A I believe it's described in these documents.

11 Q Right. So can you tell us what that method was?

12 A I don't recall without looking.

13 Q Would you please look?

14 I'll tell you, would you please read the first two

15 lines, it will move faster.

16 A Of the test method?

17 Q Right, the one in English, not in Chinese.

18 Please.

19 A So I'm looking on Bates 550. This is the first

20 test report. And under the results section it says, "The

21 sample is dissolved using hydrochloric acid and the inner

22 core is almost completely dissolved."

23 Q Now, you have a license as a professional

24 engineer. You also studied engineering from the Virginia

25 Institute, is that correct?

1 A I have a -- I have a license as a professional

2 engineer, and I have a master's in science in environmental

3 engineering. Yes.

4 Q From Virginia Tech?

5 A From Virginia Tech, yes.

6 Q Is that across the bridge? It's actually a couple

7 of hundred miles away, isn't it?

8 A It's in Virginia, yeah.

9 Q But it's not across the bridge, it's actually a

10 couple of hundred miles away from here?

11 A The main campus is, yes.

12 Q But wasn't where you did your master's is that

13 correct?

14 A I took most of my classes at a satellite campus in

15 Northern Virginia.

16 Q Okay. And so you heard Mr. Jackson yesterday or

17 the day before testify that the, one of the ways to test a

18 catalyst is to crush it, right?

19 A Yes.

20 Q Okay. And when you see here as an engineer, okay,

21 when it say it's dissolved. Is there any difference in

22 crushing something and dissolving something? Is the result

23 the same? Would you agree or disagree?

24 A I'm not sure that the result would be the same.

25 It sounds like different methods to me.

1 Q I see. So if the catalyst was dissolved, can you

2 tell us how they extracted the precious metals?

3 A Would you like me to continue reading?

4 Q Please.

5 A "The sediment after acid dissolution is alkali

6 dissolved using sodium peroxide. Mix the resulting

7 solution. TiO₂ is added to coprecipitation enrichment noble

8 metal platinum, palladium and rhodium of mixed liquid.

9 Coprecipitation is dissolved using aqua regia. The

10 absorbance of the resulting solution is measured by atomic

11 absorption spectrometer and the noble metal platinum,

12 palladium and rhodium content is calculated from a

13 previously determined value for the absorptivity."

14 Q Now, from that can you explain to us from an

15 engineering perspective how, what it means to you as to how

16 it was separated? The precious metals.

17 A It looks like the precious metals were

18 precipitated out of the dissolved solution.

19 Q And in layman's terms, precipitating out means

20 what?

21 A It means extracting, probably in a powder format.

22 Q Do you think that precious metals can be put into

23 a powdered format?

24 A That's my understanding.

25 Q Now when you mention powder, you're talking about

1 some substance that can completely dissolve in a solvent?

2 A I'm talking about a precipitate. Usually in my

3 experience a precipitate is a powder.

4 Q I see, but you do understand that these are

5 precious metals and that the precipitate would have to come

6 out in a format or form that could be further separated. Is

7 that correct? Or you don't know?

8 A You're reaching the extent of my knowledge here on

9 the chemistry of this method. I haven't observed this

10 method. I don't know much about it.

11 Q But you do understand what you read, right?

12 A Sorry?

13 Q You do, or you did understand what you read back

14 in 2012 when you received this report, right?

15 A We never contested this report on the basis of

16 test method. I'm not sure the relevance of all these

17 questions.

18 Q Do you remember the emails from Jackie and Matao

19 Cao saying we can't find a lab in China that the EPA will

20 accept, or something like that?

21 A Yes, I do remember that.

22 Q And --

23 A Well, I'm sorry. Not in the way you just

24 described, but --

25 Q I understand. It's never going to be in the way

1 that I described. I understand that, right?

2 A Your words, not mine.

3 Q So can you tell us what your words were when you

4 informed the two individuals that these tests were or were

5 not acceptable?

6 A I think I went through yesterday some of my

7 concerns with the tests, and it didn't involve the test

8 method. They involved the, the actual sample and the

9 vehicle that the sample came from.

10 Q Would you tell me what page that you want to talk

11 about that helps support what you just said?

12 A We can look at the same page, Bates 550.

13 Q Can we start with the test date.

14 A Do you want to know the test date?

15 Q No, can we start with the test date?

16 A We can start with whatever you want to start with.

17 Q That's a yes?

18 A Yes, we can.

19 Q Thank you. Now, you mentioned that it was a 2012

20 model year vehicle, is that accurate?

21 A It looks to me that it's a model year 2012

22 vehicle. Yes.

23 Q And you get that from what identifier?

24 A From the VIN number provided.

25 Q And can you tell this Court what alphabet position

1 of that VIN number tells the Court how to identify the year?

2 A It's the 10th digit of the VIN is typically

3 designates the model year.

4 Q And what is the symbol associated in the 10th

5 position on this page?

6 A What I see here on this page is a C which to me

7 would indicate a 2012 model year vehicle.

8 Q Okay. And is it accurate to say that from the COC

9 application for this engine family class, whether or not

10 this is associated with an engine family class that was a

11 carry-over or not?

12 A I wouldn't know that off the top of my head.

13 Q Where would you have to look? Because --

14 A We would have to look at the application for a

15 2012.

16 Q And we did this dance yesterday, remember? You

17 went from one to another. So can you go ahead and do that

18 please? Go back to the application that you went to

19 through, in the direct?

20 A I don't think we have this application in the

21 exhibit.

22 Q Oh, that wasn't one of them that we went back and

23 forth on.

24 A No.

25 Q Okay. Assuming that we're talking about a carry-

1 over application, okay?

2 A Yes.

3 Q Isn't it accurate to say that the OEM in China is

4 granted the authority to produce VIN numbers through a

5 different agency in the United States?

6 A I -- I'm not sure.

7 Q You wouldn't know, right?

8 A I don't know.

9 Q This is what I want to develop, is the depth of

10 familiarity with VIN numbers and identifiers such as those.

11 Okay? But you can tell from the VIN number, okay, that a

12 test is being sought for a 2012 model vehicle. Correct?

13 A That's what it appears to be, yes.

14 Q And is it your understanding that the vehicle

15 manufacturers, be it ATVs, scooters, SUVs, luxury vehicles,

16 produce vehicles before the actual year that they're

17 identified in. For instance, 2017 vehicles could be --

18 would be produced, but the actual model year would be known

19 as 2018?

20 A It's my understanding that the model year often

21 begins before the calendar year, if that's what you're

22 getting at.

23 Q Yes, I am.

24 And so for a manufacturer or an importer to test a

25 2012 vehicle, more than likely if they're seeking a COC

1 renewal that that would have been done in the preceding

2 year. Would you agree?

3 A Yes.

4 Q So there's absolutely nothing wrong with what's on

5 here as you alleged yesterday, that a test from a 2012 model

6 was performed, because that's what it says, isn't it?

7 A I disagree.

8 Q I'm sorry. Then tell me why that's inaccurate

9 that this is not a test that was performed in 2011 for a

10 2012 model year vehicle.

11 A So even if there -- you're -- this page shows a

12 VIN number which corresponds to model year '12 and an engine

13 family which corresponds to model year '11. That's not --

14 the certification program requires annual certification, you

15 know. No matter what time of year it happened, those are

16 different model years and the compliance plan under the ASA

17 required that every model year be tested. This is a

18 discrepancy.

19 As I also mentioned yesterday, this report came

20 in, you know, six months after we requested it. So there

21 was a lot of doubt about what actually was tested here.

22 Q Does this test result test record not purport to

23 be a test result for a 2012 model year vehicle?

24 A In my opinion, yes.

25 Q Thank you. As far as the family, and this is very

1 important because it's on all these charts, identifiers, as
 2 to engine family class. Okay?
 3 All right. And when you said specifically under
 4 oath that there is a certain year associated with the engine
 5 family classes, that is totally inaccurate. Isn't that
 6 right?
 7 A No.
 8 Q It's actually the model year of that engine family
 9 class that is described in the ASA. Would you like me to
 10 show you that paragraph?
 11 A I'm not following.
 12 Q We had some difficulty with you following on the
 13 ASA in your deposition. Do you remember that?
 14 A No.
 15 Q I had to lead you to some definitional sections to
 16 understand some of that.
 17 So will you please turn to the page of the ASA
 18 where it describes model year for us?
 19 A Okay.
 20 (Pause.)
 21 MR. CHU: And, Your Honor, I beg the Court's
 22 indulgence, but F. Lee Bailey had Mark Fuhrman on for nine
 23 hours.
 24 THE WITNESS: I'm looking at the ASA now.
 25 BY MR. CHU:

1 Q Okay, do you see the paragraph that describes
 2 model year?
 3 A I see the definition of vehicle or engine model,
 4 on the Bates page ending in 828.
 5 Q It's two words. Model year. Is that the same
 6 thing?
 7 A No.
 8 Q Okay, can you find the paragraph that has those
 9 two words?
 10 JUDGE BIRO: Maybe you could direct her, we could
 11 move a little faster.
 12 BY MR. CHU:
 13 Q If you will please look at Attachment C.
 14 (Pause.)
 15 Q And look and read for us paragraph four.
 16 A The definition of vehicle or engine model?
 17 Q If you will please read paragraph four for us.
 18 A "Vehicle or engine model means any set of subject
 19 vehicles or engines that are certified in the same EPA
 20 engine family built by the same manufacturer in the same
 21 model year as designated by the manufacturer --"
 22 Q Thank you. That's good enough.
 23 So you see --
 24 MR. KULSCHINSKY: Your Honor, he asked her to read
 25 what the definition --

1 MR. CHU: Please finish reading.
 2 MR. KULSCHINSKY: -- the entire definition.
 3 MR. CHU: Please finish reading.
 4 THE WITNESS: "-- and with the same vehicle mass,
 5 transmission type, displacement and power, i.e. horsepower
 6 or kilowatts."
 7 MR. CHU: Thank you.
 8 BY MR. CHU:
 9 Q So are you aware of any other provisions,
 10 paragraphs, sentences, fragments in this ASA document that
 11 talks about the term "model year" other than what you just
 12 read?
 13 A It looks like paragraph seven talks about model
 14 year.
 15 Q Very good. Anything else?
 16 A I'd have to do a word search, I mean, if you'd
 17 like me to --
 18 Q No, that's fine. I'm not going to ask you to do
 19 that. Okay.
 20 But now, and you're telling this Court that an
 21 engine family class, there is a year associated with the
 22 class and not that the year is associated with the model
 23 under that, under that class.
 24 A You keep talking about class. Do you mean engine
 25 family?

1 Q Is that not described as an engine family class?
 2 A Not in my experience.
 3 Q I'm sorry, then help me. How do you describe that
 4 group?
 5 A I would, I think you're trying to refer to engine
 6 family.
 7 Q I said engine family.
 8 A You said engine family class. I just wanted to be
 9 clear.
 10 Q The class known as engine families that are
 11 identified more specifically by a specific identifiers as to
 12 how that engine family belongs to the class known as engine
 13 families. Is that clear?
 14 A No.
 15 Q Okay. So we'll just stick with engine families,
 16 okay?
 17 A Okay.
 18 Q So is it your belief that there is a year
 19 associated with the engine family different from the model
 20 year?
 21 A No.
 22 Q Thank you. So why is it that you're telling this
 23 Court, this Judge, that it's the wrong engine family year?
 24 A The engine family shown on that page, BTAOX.250AAB
 25 is a 2011 engine family.

1 Q Right. And this was a renewal application which
 2 is permitted per Mr. Jackson, then it's okay to identify
 3 that class and then identify as what you just read here, a
 4 model year, correct?
 5 A I'm not sure I understood the question, but I
 6 think the answer is no.
 7 Q Well, my point is, there's a misinterpretation on
 8 your side when you were looking at these back in 2012 or
 9 '13. Is that not accurate?
 10 A No, that's not accurate.
 11 Q So you understand recertifications?
 12 A Are you talking about carry-overs?
 13 Q Carry-overs, I'm sorry.
 14 A Yes, I know the concept carry-over.
 15 Q And that's not recertifying vehicles?
 16 A I wouldn't call it recertifying. I would say
 17 certifying.
 18 Q Okay. I'll take the re out. It's certifying,
 19 right?
 20 So in a carry-over application is it accurate to
 21 say that is a certification of a vehicle based upon a prior
 22 approval?
 23 A I would add to that that the prior approval would
 24 be the identical vehicle. Yes.
 25 Q Right. And so if the identical vehicle here as

1 identified belonged to the engine class, engine family.
 2 That's what you like. Engine family, right?
 3 A Engine family.
 4 Q Okay, I'm going to stay with that. Engine family.
 5 So if I had one that was approved in 2011 and I'm
 6 doing a carry-over, is it not accurate to identify the
 7 engine family as is identified in this exhibit also Bates
 8 number 550?
 9 MR. KULSCHINSKY: Objection, Your Honor. Assuming
 10 facts not in evidence. We don't have any evidence about the
 11 engine family or the VIN depicted on this report.
 12 MR. CHU: I didn't talk about a VIN right now.
 13 I'm only talking about the engine family.
 14 JUDGE BIRO: Overruled.
 15 Do you understand the question?
 16 THE WITNESS: I think so. And no, I don't think
 17 it's accurate. I think the engine family listed here is a
 18 2011 engine family. If they meant to say 2012 engine family
 19 then they should have listed the 2012 engine family.
 20 BY MR. CHU:
 21 Q And that's what we've been talking about for ten
 22 minutes. There's no such thing as a 2011 and then a 2012
 23 engine family because it's the same engine family, right?
 24 A No, it's not. Engine families change every year.
 25 The certification process is an annual process.

1 Manufacturers are required to submit applications for
 2 certification annually.
 3 Q Tell me what identifiers you're looking for to
 4 indicate it's a 2012 engine family?
 5 A In your hypothetical scenario, were there a 2012
 6 carry-over engine family, that engine family would most
 7 likely begin with a C for 2012, and then have the same
 8 remaining characters.
 9 Q So when you're saying that that B right here,
 10 correct?
 11 A It's kind of covered up.
 12 Q Is it in front of you there? On your screen.
 13 A You can see what the screen looks like, right? Do
 14 you see that engine family on it?
 15 Q Actually I can't see --
 16 A I see the same thing.
 17 MR. CHU: May I approach? I can show her mine.
 18 Thank you.
 19 THE WITNESS: If you just tell me the Bates
 20 number. Is it the 550? Okay.
 21 Yes.
 22 BY MR. CHU:
 23 Q The B is what you're talking about, right?
 24 A Yes.
 25 Q So you're saying that they should have changed the

1 B to a C to identify that this is being utilized for
 2 certification for 2012. Correct?
 3 A No, that's not what I'm saying.
 4 Q But -- but, if the certifying agency, the EPA,
 5 receives this and notices that B, that's something that they
 6 can go ahead and tell the submitting entity, party,
 7 contractor, consultant to, oh, I think you need to change
 8 that to a C. Wouldn't you consider that some sort of
 9 typographical error?
 10 A At this point, that's what I'm trying to tell you.
 11 At this point, you know, we had been requesting these
 12 documents for six months. There was always some problem
 13 related to it. We did not, we were not comfortable
 14 ascribing this to a typographical error.
 15 Q And I appreciate that, and that's why we talked
 16 about Donald, Johnny, that one student that just didn't
 17 quite get it every time. So this is what's happening,
 18 right? Taotao USA was just not getting it in 2011. Is that
 19 accurate?
 20 A That's not my interpretation.
 21 Q Okay, but would you agree that sometimes it takes
 22 wrongs to make things right?
 23 A Possibly.
 24 Q People like those kids that didn't quite get it
 25 sometimes end up to be what, presidents maybe?

1 MR. KULSCHINSKY: Objection, Your Honor.
 2 JUDGE BIRO: Sustained.
 3 BY MR. CHU:
 4 Q Now let's talk about what you were doing to try to
 5 help Taotao USA get it. Can you tell us?
 6 A I think we went through a number of exhibits
 7 yesterday where there was email correspondence back and
 8 forth between me and Christopher Thompson and Mike Hillman
 9 and possibly even Mr. Wang regarding these catalyst test
 10 reports. We had requested them, they came to us in Chinese.
 11 We requested translation. Then they came without photos.
 12 We requested the photos, then there were concerns about the
 13 photos not matching up with what we saw on the work sheets.
 14 This was an iterative process. We sent numerous
 15 emails, numerous letters. That was, that was a lot of
 16 effort on EPA's part in my opinion.
 17 Q Did you ever send an email saying I think you made
 18 a boo-boo here. This B needs to be a C?
 19 A I never sent an email like that.
 20 Q Why not?
 21 A This -- at this point the decision was made to go
 22 forward with a stipulated penalty agreement.
 23 Q I'm sorry. This is after, remember, June 2010.
 24 That's when that one was signed. So I don't think you're
 25 accurate in what you just said. Would you agree?

1 A I thought, I think I am accurate.
 2 Q You're saying go forward with the stipulated
 3 agreement, meaning what?
 4 A So in January, to the best of my recollection,
 5 without looking at the documents, we sent our stipulated
 6 penalty demand in January of 2012. And we had an agreement,
 7 I believe, in March or April of 2012.
 8 Q So that agreement that said \$360,000 reduced to
 9 \$160,000 is that the document you're talking about?
 10 A Sorry. Can you repeat?
 11 Q Describe the January letter for us.
 12 A The January letter?
 13 Q Yes, ma'am.
 14 A There were actually two. The first letter
 15 requested catalyst test reports and any other information to
 16 explain the discrepancies that we were seeing. That was
 17 sent in mid-January.
 18 Q Let me stop you right quick. Discrepancies we had
 19 seen, and it's clear on the record here, the EPA failed to
 20 ever tell them about this B, C situation, right?
 21 (Earthquake drill announcement.)
 22 JUDGE BIRO: I don't know what to say, why we're
 23 having an earthquake drill in this building at the moment.
 24 We're literally under a ceiling filled with glass.
 25 (Laughter).

1 MR. CHU: With chandeliers.
 2 JUDGE BIRO: With humongous chandeliers. This
 3 would be the worst place to probably be.
 4 (Laughter).
 5 (Off the record discussion.)
 6 JUDGE BIRO: I think we can go on. I'm sorry.
 7 I'm very sorry.
 8 MR. CHU: Okay.
 9 BY MR. CHU:
 10 Q So are you still with me?
 11 A Yes.
 12 Q What I said was I want to confirm, and not be
 13 redundant, that when you said the discrepancies which you
 14 just identified, again, you never identified the B/C
 15 scenario that we just talked about. Right?
 16 A These catalyst test reports hadn't been submitted
 17 at the time we sent the January letter.
 18 Q Okay. So, can you tell this Court specifically
 19 what discrepancies you know exactly that you had identified
 20 in those two January letters?
 21 A If you'd like me to speak exactly, we should go
 22 probably look at the letters.
 23 Q I'm good with that.
 24 A Okay. Do you know what exhibit numbers they are?
 25 Q Again, yesterday this flipping back and forth, I

1 just kind of got lost there. So any assistance would be
 2 great. Because we went from one to another in another book
 3 and another. But she knows.
 4 CX72 to start with. Thank you, Salina.
 5 A CX72 is not the letter I was referring to.
 6 Q That is a January 2012 letter, is it not?
 7 A As I mentioned, there are two January 2012
 8 letters. I was referring to one in mid-January.
 9 Q Would you look at 73 and see if it doesn't follow
 10 in chronological order by the EPA exhibit identifications?
 11 A 73 does follow in chronological order.
 12 Q So is that the letter you're referring to?
 13 A No, I'm referring to an earlier letter.
 14 Q How about 71? Would you look at 71, please? Or
 15 70. It's got to be in there somewhere.
 16 A It's Exhibit 71.
 17 Q Is it? Okay, because she just handed me 70. So
 18 it's 71. I apologize, again.
 19 A So here again we were requesting complete catalyst
 20 test results, and we also had identified some label issues
 21 which were very similar to these issues that we identified
 22 here in the catalyst test report just now that we were
 23 talking about.
 24 Q The ones that were falling off is what I heard
 25 yesterday. Is that what you're talking about? Things that

1 were falling off?
 2 A I'm not talking about things that are falling off.
 3 Q But you did mention that yesterday about some
 4 labels that if they fall off then --
 5 A I mentioned that as an example of a minor
 6 egregiousness violation. Yes.
 7 Q Go ahead, please.
 8 A So this letter talks about how in the inspection
 9 checklists the English translations that we received when we
 10 looked at the photos of the labels on those vehicles which
 11 were inspected, the photos showed, the engine family on the
 12 photos didn't match up with the engine family on the
 13 worksheets. So again, there was a discrepancy related to
 14 what was purportedly inspected and what was actually
 15 inspected.
 16 Q And is it accurate to say at or about these times
 17 you were dealing with a person charged with the
 18 responsibility of satisfying the EPA that was not Chinese?
 19 A This letter was sent to Mr. Cao, President, Taotao
 20 USA, Inc.
 21 Q The person I'm referring to is Mike Hillman.
 22 A I'm not sure if we were dealing with him at this
 23 point.
 24 Q So it's your belief that in January 2012 he had
 25 kind of left the firm or something?

1 A I -- I think sometime in 2012 he left, but I don't
 2 recall when.
 3 Q Okay. So we'll go through the emails later. But
 4 you were dealing with Mike Hillman to try to get compliance
 5 with --
 6 A Initially, yes. Yes.
 7 Q And throughout the year 2011. Right?
 8 A I believe so, yes.
 9 Q And that would include the time period before the
 10 ASA being signed because, for a fact, you were dealing with
 11 Mike Hillman in reference to that agreement and settlement,
 12 were you not?
 13 A At least partly.
 14 Q And he asked to negotiate that document with the
 15 EPA, did he not?
 16 A I don't recall if it was, if it -- yeah, I know
 17 Mr. Cao was involved, but I don't recall the specifics.
 18 Q Okay. But you do remember that there were no
 19 translators used at that time, right?
 20 A Not to my recollection.
 21 Q And Mr. Hillman was not an attorney, you know
 22 that, right?
 23 A I never believed him to be an attorney.
 24 Q Thank you.
 25 Now here in this letter that you just kind of --

1 I'm sorry. Seventy-one is what you said, right?
 2 A Yes. No, 70. Seventy.
 3 Q I'm sorry. Did I make a mistake. I thought she
 4 said 71, I had 70 here, so we were talking about 70, right?
 5 Okay.
 6 A Sorry, if I said 71 I meant 70.
 7 Q And it may have been the earthquake alert that
 8 threw me off.
 9 So 70 is -- that's what I had here, okay? So and
 10 you said that they didn't provide any catalyst report to you
 11 as of that letter date, is that accurate?
 12 A Let's see, it says here that you have not provided
 13 the complete catalyst test results. Maybe they provided
 14 something that wasn't complete.
 15 MR. CHU: I'm going to object to being non-
 16 responsive.
 17 BY MR. CHU:
 18 Q I'm asking you, okay? Did you say that they had
 19 not provided you any catalyst report as of the date of this
 20 letter? Did you say that?
 21 A I don't, I don't recall.
 22 Q Okay. If you did, it's in the record. If you
 23 didn't, it's accurate. Okay.
 24 So in fact this letter supports the fact that
 25 there were catalyst reports that were given to you.

1 Correct?
 2 A It just says "you have not provided complete
 3 catalyst test results". I'm not sure --
 4 MR. CHU: Objection. Not responsive.
 5 BY MR. CHU:
 6 Q The question was, you did receive some catalyst
 7 reports, right?
 8 A I don't know.
 9 Q Well doesn't this letter help refresh your memory?
 10 I mean it says here, you didn't give us complete catalyst
 11 reports. So to me that would mean you had received some.
 12 Would you agree or disagree?
 13 A It actually says results, not reports.
 14 Q I see.
 15 Can you tell me, tell this Court whether or not
 16 Exhibit 215 is something you would consider a result?
 17 A Yes.
 18 Q And so by not saying catalyst test in your letter,
 19 it's your opinion that you did not receive any catalyst
 20 tests but you did receive catalyst test results. Is that
 21 accurate?
 22 A I can't say what I received. All I can say based
 23 on this letter is what I didn't receive, and based on this
 24 letter I did not receive complete catalyst test results.
 25 Q Now you had a whole set of emails that you just

1 testified about, and that you identified yesterday that was
2 offered, and we also asked for the submission of those to be
3 accepted by the Court. Do you remember that?

4 A Yes.

5 Q Could you please go to those emails and look at
6 the ones on or before this letter, January 3, 2012, and see
7 if you identify these catalyst tests being sent to you from
8 China.

9 A Okay.

10 (Pause.)

11 JUDGE BIRO: I apologized, Your Honor, I didn't
12 wait for a ruling, but -- because I just asked the question,
13 a different one. I'm sorry, I'm trying to move this along,
14 you told me to move it along. I'm trying to move it along.
15 So I'm going to wait next time.

16 JUDGE BIRO: That's fine. So how does this, what
17 element of penalty is this related to?

18 MR. CHU: It goes to that, where I started was
19 willful negligence, willful or negligence. It's a 20
20 percent factor.

21 JUDGE BIRO: Uh-huh.

22 MR. CHU: And so I want to identify the fact that
23 here, right after this 2010 agreement that was signed, she,
24 they were doing catalyst tests the very next month in July
25 and all the way to August, and it was because it had Chinese

1 JUDGE BIRO: I think there's no question. She
2 acknowledges having received the reports.

3 MR. CHU: Thank you

4 JUDGE BIRO: Can we move on?

5 MR. CHU: Yes, Your Honor.

6 BY MR. CHU:

7 Q There was this real long attachment we talked
8 about yesterday, those were those test results and reports?

9 A The CX215?

10 Q No, there was an email that we talked about
11 yesterday where the Court allowed us optional completeness
12 to submit all those attachments that were sent to the EPA.
13 So I'm just asking, if you don't know, you tell me you don't
14 know. Whether that long list of attachments included
15 catalyst test results, because we don't have that in front
16 of the Court right now.

17 A Are you talking about CX069, Bates 851?

18 Q Yes.

19 A I believe those are inspection checklists in
20 Chinese. They're not catalyst test reports.

21 Q That's fine, but it shows a level of cooperation.

22 A Well yeah. Nobody said that they didn't do
23 anything as far as their compliance plan. They, they seemed
24 to have inspected some vehicles and they tested some
25 vehicles.

1 that she says there's something wrong with it, then there's
2 something else wrong, there's something else wrong, when
3 they're doing their best to try to work with the situation.

4 And without Mike Hillman, who was the English-speaking
5 intermediary that didn't speak Chinese. So this goes to the
6 element of that willful or negligent factor, Your Honor.

7 And if you've had enough on it, I'll move on.

8 JUDGE BIRO: So other than the reference that you
9 were judging it based on the fact that there was Chinese on
10 it, Would you agree that they had done some catalyst testing
11 after the ASA was executed?

12 THE WITNESS: I received catalyst test reports.

13 JUDGE BIRO: Whether they actually conducted them,
14 you don't know.

15 THE WITNESS: (Laughing).

16 JUDGE BIRO: Catalyst test reports from the

17 Respondents --

18 THE WITNESS: Yes.

19 JUDGE BIRO: -- through their agents --

20 THE WITNESS: Yes.

21 JUDGE BIRO: -- in response to the ASA.

22 THE WITNESS: Yes.

23 MR. CHU: I can go on, if that's established. You
24 know, without me having to establish it, reading through
25 these emails to confirm that she was sent these reports.

1 Q Are you aware of like a military school for
2 importers that they can get this stuff right? Discipline
3 institution where they can learn how to get it right.

4 MR. KULSCHINSKY: Objection, Your Honor. Vague.

5 JUDGE BIRO: Overruled.

6 Do you know of any school they can go to to learn
7 to comply with EPA's emission requirements?

8 THE WITNESS: I don't know a school per se, but
9 you know, as Cle Jackson testified, they offer workshops on
10 how to apply for certificates.

11 MR. CHU: Good.

12 BY MR. CHU:

13 Q And short of that, you talking with Jackie Wang
14 when he threw his hands up as to what to do, you said I know
15 of some groups that use Harrison Wolf. Was that your
16 testimony?

17 A I said I was aware that, that there were companies
18 that had used Harrison Wolf.

19 Q Is that a yes?

20 A Yes.

21 Q Thank you.

22 A I can paraphrase your, your question.

23 Q It wasn't -- okay.

24 So that's how the name Harrison Wolf appeared on
25 the radar of Taotao USA. Would you agree?

1 A I -- I honestly, I know that I said that, but as
2 far as how they, how else they might have found it, I don't
3 know.
4 Q I'm going to take a minute to look for that email
5 that thanked you. Do you remember the email thinking you
6 from Jackie, thank you for getting us this introduction to
7 Harrison Wolf or something like that? Do you remember that
8 email? I'll find it. I'll take the time.
9 Do you remember that?
10 JUDGE BIRO: I remember that.
11 THE WITNESS: I vaguely remember it.
12 JUDGE BIRO: I remember that.
13 MR. CHU: Thank you, Your Honor. I'm going to
14 move on. Thank you.
15 Okay, now, I'm going to go on. Okay?
16 BY MR. CHU:
17 Q So then as a result, Harrison Wolf, Margaret
18 Goldstein, you're familiar with her, right?
19 A Margaret Goldstein?
20 Q Goldstein, I'm sorry. Okay.
21 You're familiar with her right?
22 A Yes, I know who she is.
23 Q Okay. But it's spelled the same was as Goldstein,
24 is it not?
25 A I was just confirming that I heard correctly.

1 Q I understand, but is it spelled the same way is
2 what I want to know.
3 A I don't know how you spell it.
4 MR. KULSCHINSKY: Objection.
5 THE WITNESS: I don't know how you spell it.
6 MR. CHU: Okay, thank you.
7 BY MR. CHU:
8 Q But we know who we're talking about, right?
9 A I know who I'm talking about.
10 Q Thank you.
11 Okay, so does my Texas accent disturb you?
12 A No.
13 Q If it does, I apologize.
14 MR. KULSCHINSKY: Objection.
15 JUDGE BIRO: Sustained.
16 MR. CHU: Okay. So, I'd never make fun of anyone
17 from Jersey.
18 Anyway.
19 BY MR. CHU:
20 Q So now, CEE, that's a EPA approved facility.
21 Accurate?
22 A No.
23 Q They're on the web site, aren't they? The EPA web
24 site as to testing facilities?
25 A I don't know.

1 Q Okay. Do you know where Harrison Wolf, Margaret
2 Gold--
3 A Goldstein.
4 Q Stein. Thank you. Found CEE?
5 A I don't know.
6 Q Okay. But she did. CEE or am I tricking you, I'm
7 talking about SGS?
8 A I don't know.
9 Q Well, she found a company that could do the
10 catalyst test, you remember?
11 (Pause.)
12 Q Exhibit number, please?
13 A I assume she found it for them. I, I don't know
14 that process.
15 Q Okay.
16 Does the name SGS ring a couple of bells?
17 A Yes.
18 Q Okay. How many?
19 MR. KULSCHINSKY: Objection, Your Honor. Vague.
20 JUDGE BIRO: Sustained.
21 BY MR. CHU:
22 Q When I said bells, you know, what that refers to,
23 right?
24 MR. KULSCHINSKY: Objection, Your Honor.
25 Argumentative.

1 MR. CHU: Thank you. I'll withdraw it okay? All
2 right.
3 BY MR. CHU:
4 Q So you know when I say that who we're talking
5 about, right?
6 A When you say the word SGS? Yes. SGS Lab, yeah.
7 Q Right. That's a non-American company in Canada
8 that employs Canadians, right?
9 MR. KULSCHINSKY: Objection, Your Honor.
10 Relevance.
11 JUDGE BIRO: Overruled.
12 THE WITNESS: I believe they're located in Canada.
13 I don't know anything else about the ownership of the
14 company or --
15 BY MR. CHU:
16 Q And some of the writings from that company are
17 somewhat grammatically incorrect and written in a form as if
18 someone was writing that had a first language either in one
19 of the Asian languages. Have you ever noticed that?
20 A No.
21 Q Okay. Have you ever heard the phrase Chinglish or
22 Hinglish in the English usage?
23 MR. KULSCHINSKY: Objection, Your Honor.
24 JUDGE BIRO: Overruled. Have you heard of that?
25 THE WITNESS: No.

1 BY MR. CHU:
 2 Q Have you ever noticed that when Mr. Wang spoke to
 3 you it wasn't in perfect grammatical English?
 4 A I don't recall.
 5 Q When you said an accent on Terry, did you mean
 6 accent or did you mean English usage?
 7 A Um --
 8 Q Maybe a little bit of both?
 9 A Maybe a little bit of both. Yes.
 10 Q And I believe overhead, the screens are working
 11 better now.
 12 Now, Margaret, and I'm not going to use her last
 13 name anymore, okay? She gets working and starts getting
 14 what you want. Right?
 15 A It's not what I personally want.
 16 Q I'm sorry. Let me rephrase that. She starts
 17 working and attempts to satisfy the EPA through your
 18 request.
 19 A Not my request.
 20 Q I'm sorry. Ms. Margaret begins working and starts
 21 attempting to reply to your demands that you sent out on
 22 behalf of EPA.
 23 A I disagree.
 24 Q So she was not attempting to satisfy the demand
 25 and complaints that you had?

1 A My understanding is that Margaret Goldstein was
 2 hired by Taotao USA to help them with their compliance
 3 report under the compliance plan.
 4 Q That did not include responding to your written
 5 demands and complaints?
 6 A I don't know what the scope of her hiring was.
 7 Q Did she respond and talk to you about your letters
 8 in January?
 9 A I believe she sent one or two emails, yes.
 10 Q So that's a yes, right? When you say I believe,
 11 I'm not sure if that means it might have happened, may not
 12 have happened. So did she or did she not?
 13 A She sent emails to me. Correct.
 14 Q Thank you. Now so those emails addressed your
 15 concerns and complaints in your letters to Taotao. Did they
 16 not?
 17 Do you want me to pull those up? The Margaret
 18 Goldstein emails.
 19 A I'm not quite sure which concerns and complaints
 20 you're talking about.
 21 (Pause.)
 22 Q I'd ask you to look at this and see if this, if
 23 you remember this being one of the excerpts from those
 24 emails that were offered and submitted to the Court. It's
 25 R10, but I don't want to submit another one. So this is,

1 we're just going to talk about it. But I believe this was
 2 identified yesterday. Do you remember that?
 3 A No, I don't.
 4 Q Okay.
 5 MR. KULSCHINSKY: Your Honor, it would be a good
 6 time for a break if you want an opportunity to locate that
 7 and --
 8 MR. CHU: She's pretty -- I can continue. She can
 9 find it.
 10 JUDGE BIRO: Would you like a break, Ms. Isin?
 11 THE WITNESS: I don't know. What time is it?
 12 MR. CHU: I'm okay with a break, Your Honor.
 13 JUDGE BIRO: It's 10:42.
 14 THE WITNESS: Yeah, I would like a break. Thank
 15 you.
 16 JUDGE BIRO: We'll stand in recess until 11:00.
 17 Take a break.
 18 THE WITNESS: Thank you.
 19 (Brief recess.)
 20 JUDGE BIRO: Please be seated.
 21 Oh, Mr. Chu, not you.
 22 MR. CHU: I don't want to be accused of not
 23 following instructions.
 24 (Laughter.)
 25 //

1 BY MR. CHU:
 2 Q So as of now, are you saying that Taotao USA was
 3 negligent or not in your analysis?
 4 A I'm saying the Respondents were negligent. Yes.
 5 Q How many catalyst reports for model year 2012 do
 6 you remember having ever seen from Taotao USA?
 7 A I don't recall the exact number.
 8 Q Would it have been more than ten? And I remind
 9 you, you identified quite a number yesterday.
 10 A I don't recall.
 11 Q Remember the ones that we flipped through with
 12 you, with Mr. Kulschinsky, and you said good, good, bad,
 13 bad, something wrong here. I think there were at least ten
 14 or more. You don't really remember?
 15 A If you're talking about Exhibit 215, there are 12
 16 catalyst reports in there. I, I don't recall how many are
 17 for 2012 VINs.
 18 Q I'm sorry?
 19 A I don't recall how many are for 2012 VINs, if
 20 that's what you're asking.
 21 Q Okay, good. And just to make it clear, because it
 22 was kind of tricky in the answers yesterday, I didn't
 23 receive a coaching of in a year. But we're really more
 24 concerned, or the EPA's more concerned that two word
 25 description, model year. That's what's more important.

1 Isn't it?
 2 A I--
 3 MR. KULSCHINSKY: Your Honor, vague.
 4 JUDGE BIRO: Overruled.
 5 THE WITNESS: Model year is more important than
 6 what?
 7 BY MR. CHU:
 8 Q Having received a report in a certain year.
 9 A I would say both are important. Timeliness of
 10 reports as well as what was actually tested.
 11 Q Certainly. But yesterday in your answers you kept
 12 on talking about I didn't get a certain report in a year.
 13 You didn't talk about model year reports. Remember that?
 14 A I don't know what you mean by model year reports.
 15 Q Okay. A model year as we just saw, is the year in
 16 which, a year that is defined by the manufacturer. Do you
 17 remember reading that?
 18 A Yes.
 19 Q Is that accurate?
 20 A Model year is a defined term in the regulations.
 21 Q But did that ASA not also say that is, well, I'll
 22 turn back to that.
 23 A Sure.
 24 Q Sixty-seven ASA.
 25 A I'm looking at the ASA.

1 Q Do you see the part that you had read for us
 2 earlier? What's it say about who determines a model year?
 3 A As is designated by the manufacturer.
 4 Q And that's what I said, right?
 5 A I don't even recall what you said.
 6 Q And then you said something about the regulations.
 7 So what's more important? What's said in the ASA for what
 8 we're talking about, or what's said in the regulation?
 9 A I suppose it depends what context you're talking
 10 about.
 11 Q Okay. Let's ask this.
 12 Strike that.
 13 So I'm going to move on from willful or
 14 negligence, okay? And now we're going to talk about counts
 15 eight, nine and ten. Okay?
 16 A Okay.
 17 Q For reference, you're very clear on what that is,
 18 right?
 19 A I believe I remember the engine families. Yes.
 20 Q Do you remember the number of vehicles associated
 21 with count ten?
 22 A Not off the top of my head, no.
 23 Q Would you please look at it.
 24 A Which exhibit would you like me to look at?
 25 Q We identified the engine families, remember that

1 little chart we had up for at least half an hour or so
 2 yesterday? You don't re--, do you remember the chart, is
 3 what I'm asking you?
 4 A I don't know which one you're referring to.
 5 Q The chart where you went and compiled information
 6 from Customs, pulling out information about the number of
 7 vehicles, the pricing associated with the invoice, and then
 8 the number of vehicles. Do you remember that?
 9 A The total declared value of Taotao's imports?
 10 Q Right. You didn't put a title name to that chart,
 11 did you?
 12 A I don't recall.
 13 Q Well what would the name for that chart have been
 14 had you named it?
 15 A Taotao USA's importations between 2009 and 2016.
 16 Q Very good. So when I talk about the number of
 17 vehicles, you said you'd have to take a look at it, but you
 18 just don't know what exhibit number that was, right?
 19 A That's correct.
 20 (Pause.)
 21 Q Does the number 1,290 ring a bell in terms of one
 22 of those counts?
 23 JUDGE BIRO: That would be count nine.
 24 MR. CHU: Thank you. I thought I heard a bell on
 25 this side. Count nine.

1 JUDGE BIRO: And there are 391 for count ten.
 2 MR. CHU: Thank you, Your Honor.
 3 BY MR. CHU:
 4 Q Now the associated penalty with 300-plus vehicles
 5 was how much?
 6 A I don't recall off the top of my head.
 7 Q The magnitude we just talked about, okay? Now you
 8 decided to use a very high egregious factor on that, did you
 9 not?
 10 A For counts nine and ten I used egregiousness of
 11 major, meaning a 6.5 multiplier.
 12 Q Is that a yes or a no? I'm sorry.
 13 A Uh--
 14 Q You just said very high factor.
 15 MR. KULSCHINSKY: Objection, Your Honor, to the
 16 characterization.
 17 JUDGE BIRO: Sustained.
 18 MR. CHU: Okay.
 19 BY MR. CHU:
 20 Q What's the highest factor you could use?
 21 A The highest factor in the penalty policy is major.
 22 A 6.5.
 23 Q Thank you. So you used the very high number, is
 24 that accurate?
 25 (Pause.)

1 MR. CHU: I'll withdraw it. Okay, let's go on.
 2 BY MR. CHU:
 3 Q Now, and you based that on the fact that you chose
 4 to ignore the history of emissions testing associated with
 5 Taotao USA. Is that accurate?
 6 A No.
 7 Q Well, if you remember the testimony of Mr.
 8 Jackson, he said emission wise, that it was 50 to 60 percent
 9 in reference to the standard and they were doing a good job
 10 there. Do you remember that?
 11 A I remember he talked about some low hour testing.
 12 I -- I don't recall that it was counts nine and ten
 13 specifically.
 14 Q Well, count nine and ten would have had to have
 15 some emissions testing before a certificate was ever
 16 approved, recertified, or whatever language you want to use.
 17 A A certificate application usually includes
 18 submission test results, correct.
 19 Q So contrary to your statement to this Court that
 20 there are no test results, that's not true, is it?
 21 A It is true.
 22 Q That there were no test results?
 23 A There were no test results for the vehicles that
 24 were built.
 25 Q I understand that, but as far as the model, when

1 we talk about the group of vehicles relating to what you
 2 identified to the left-hand side here, you didn't identify
 3 it. I'm sorry. It's another document where you talk about
 4 engine families. Okay?
 5 A Yes.
 6 Q So when you identify nine and ten in those engine
 7 families, you weren't talking about a specific vehicle. You
 8 were talking about specific vehicles, right?
 9 A I was -- I was talking about the vehicles that
 10 were labeled as belonging to the vendor families.
 11 Q So I want to go to CX213. Maybe that will help
 12 both of us, okay?
 13 A Okay.
 14 (Pause.)
 15 JUDGE BIRO: But this is not on counts nine and
 16 ten, the page that we put up.
 17 THE WITNESS: I'm looking at it.
 18 BY MR. CHU:
 19 Q Okay. So when you said there were no emission
 20 results for this engine family --
 21 A Uh-huh.
 22 Q -- that's not accurate, is it?
 23 A Perhaps the better way of phrasing it would be
 24 there were no emission test results for the vehicles that
 25 were built under this engine family.

1 Q Right, and you discussed the fact that you had to
 2 speculate that these particular vehicles would probably have
 3 the highest levels of emissions. Is that accurate?
 4 A I don't recall that.
 5 Q Well isn't that what you have to do? If you claim
 6 there are no test results, to get to 6.5 you had to
 7 basically violate the DLJ letter and say that we are
 8 punishing them for egregious emissions violations.
 9 MR. KULSCHINSKY: Objection. Calls for a legal
 10 conclusion.
 11 JUDGE BIRO: Overruled.
 12 THE WITNESS: I disagree.
 13 BY MR. CHU:
 14 Q Okay. Egregiousness, when there are no test
 15 results, would you agree we're referring to emissions tests?
 16 A There were no emission tests to refer to for
 17 counts nine and ten.
 18 Q I understand, but we're talking about emission
 19 tests. My question wasn't was there or was there not. But
 20 we're talking about emission tests in determining the
 21 egregious factor that you placed.
 22 A Egregiousness is, is, in this case based on the
 23 absence of emission tests.
 24 Q But not in the absence of data in history, right?
 25 A I'm not sure what you're referring to.

1 Q Well, history refers to what Mr. Jackson testified
 2 to, that there's not been a problem with violating the Clean
 3 Air Standard for emissions with Taotao USA product.
 4 MR. KULSCHINSKY: Objection. Mischaracterizes the
 5 testimony of Mr. Jackson.
 6 JUDGE BIRO: I'm sorry. I don't understand the
 7 question. Could you rephrase it please?
 8 MR. CHU: Yes. Okay.
 9 BY MR. CHU:
 10 Q There were discussions about the history of
 11 emission standards being met or not met by Taotao USA. Do
 12 you remember that?
 13 A Vaguely.
 14 Q Do you remember whether or not you heard any
 15 evidence that Taotao USA had a history of emissions
 16 standards violations?
 17 A I didn't hear anything about that.
 18 Q So you had that data available to you as well when
 19 you decided to perform the calculations on counts nine and
 20 ten, did you not?
 21 A Yes.
 22 Q And you chose to ignore that historical
 23 information, did you not?
 24 A It wasn't relevant.
 25 Q You chose to ignore it. Did you not?

1 A Ignoring it implies that it's relevant, and it's
 2 not.
 3 Q It's not relevant because your job is to hit these
 4 companies with the highest possible dollar amount to force
 5 them to settlement. Isn't that what the policy states
 6 that's admitted here?
 7 MR. KULSCHINSKY: Objection, form. Argumentative.
 8 THE WITNESS: That is not what the policy is
 9 stating.
 10 BY MR. CHU:
 11 Q And you're certain of that?
 12 A It doesn't tell me to hit them with the highest
 13 possible penalty.
 14 Q You've never heard of that, that the purpose of
 15 the penalty policy which has been admitted, is a platform to
 16 use for settlement negotiations?
 17 A The penalty policy is used for settlement
 18 negotiations. Correct.
 19 Q Thank you. The plight of these Chinese companies
 20 has been long, arduous and difficult in these past ten
 21 years. Would you agree?
 22 MR. KULSCHINSKY: Objection, Your Honor.
 23 Characterization.
 24 JUDGE BIRO: Overruled.
 25 THE WITNESS: It doesn't appear to me to be as

1 long, arduous and difficult or a plight from what I see.
 2 BY MR. CHU:
 3 Q You read yesterday Taotao Group, how they had to
 4 go and try to develop other industries. Did you see that?
 5 A I saw how they manufacture other types of
 6 products.
 7 Q Correct. And so if the development,
 8 manufacturing, exporting, selling of these ATVs and scooters
 9 were so profitable, you would assume it's not necessary to
 10 endeavor into other areas of manufacturing, would you agree?
 11 MR. KULSCHINSKY: Objection, Your Honor. Calls
 12 for speculation and counsel is testifying.
 13 MR. CHU: May I response, Your Honor?
 14 JUDGE BIRO: Sure.
 15 MR. CHU: They brought this up yesterday, showing
 16 that chart. So, you know, she was qualified or attempted to
 17 be qualified as an expert and they asked her about this, I
 18 believe. Fairness allows me to --
 19 JUDGE BIRO: You're saying that the evidence that
 20 a company went into other manufacturing areas is evidence
 21 that the current area in which it manufactures is not
 22 generating enough revenue?
 23 MR. CHU: Not current, there's nothing about
 24 revenue per se. It's just that I didn't really understand
 25 what they were offering that evidence for, so maybe this is

1 helping me get some understanding. I thought it was a broad
 2 range of saying look, they're so super hot, so super great
 3 that they're, you know, have lots of money to pay the EPA
 4 for anything the EPA wants. That's the message I got.
 5 JUDGE BIRO: And so your counter response is
 6 that --
 7 MR. CHU: Is that maybe one of the reasons is
 8 because they need to get out of this business because you
 9 guys are putting them out of business, which is one of the
 10 policy considerations the Court has to consider, health
 11 versus economic viability of a business. That's -- again,
 12 I'm taking this from the George Washington --
 13 JUDGE BIRO: Have you got any evidence to support
 14 that conclusion?
 15 MR. CHU: Not any more than what they've
 16 submitted. But I've got to address it because they brought
 17 it up.
 18 I don't think the produced anything showing
 19 anything, but they brought it up so how else am I supposed
 20 to address it if I don't address it?
 21 MR. KULSCHINSKY: Your Honor, this is argument,
 22 the characterizing of --
 23 JUDGE BIRO: Right, this is just speculation. I
 24 don't know why they went into that and you don't know why
 25 they went into it and I doubt the Agency knows why they went

1 into those other areas except they did and that's a fact.
 2 MR. CHU: Right, and one can suppose from that
 3 that possibly these extractions -- let me go to the next
 4 question.
 5 BY MR. CHU:
 6 Q You haven't been in DC for a while, right?
 7 A On this trip or --
 8 Q No, in the city.
 9 A I lived in DC, yes. Or in this area.
 10 Q But you don't drive, you don't have a license,
 11 right?
 12 A I'm sorry?
 13 Q You don't drive.
 14 A Uh --
 15 Q That's what you told me. But let me ask you this.
 16 You know the license plates?
 17 A Yes, I know the license plates.
 18 Q What do you notice the wording on those plates?
 19 A I'm sorry?
 20 JUDGE BIRO: No taxation without representation.
 21 MR. CHU: Thank you, thank you.
 22 JUDGE BIRO: I know what's on them, and I don't
 23 even live here. Go ahead.
 24 MR. CHU: Okay.
 25 //

1 BY MR. CHU:
 2 Q So these companies in China. Taotao Group, Junyun
 3 -- are you with me?
 4 A Yeah, I know they're Chinese companies.
 5 Q They have no agreement with the EPA, but your
 6 complaint wants to hold them responsible at first for \$3.3
 7 million, then you got nice and said we only want \$1.6
 8 million --
 9 MR. KULSCHINSKY: Objection, relevance.
 10 MR. CHU: I haven't finished --
 11 MR. KULSCHINSKY: -- seems to be talking about
 12 liability as opposed to the penalty calculation in this
 13 matter.
 14 MR. CHU: You've got to start from somewhere.
 15 JUDGE BIRO: Go ahead. And what's the question?
 16 MR. CHU: I was in the middle of getting to it.
 17 Okay?
 18 JUDGE BIRO: That they did not submit any
 19 documentation to get the certificates of compliance --
 20 MR. CHU: Right.
 21 JUDGE BIRO: -- and yet they're being held --
 22 MR. CHU: Yes, yes, yes.
 23 JUDGE BIRO: Okay.
 24 MR. CHU: Taxation without representation.
 25 Are you following?

1 THE WITNESS: Somewhat.
 2 BY MR. CHU:
 3 Q Boston tea party? In other words, you were
 4 holding, and you're wanting, the EPA's wanting to hold
 5 Taotao Group responsible for things that Taotao USA had an
 6 agreement to do. Is that not accurate?
 7 MR. KULSCHINSKY: It calls for a legal conclusion,
 8 Your Honor.
 9 JUDGE BIRO: I, sustained. The statute says
 10 whatever the statute says about who can be held liable.
 11 MR. CHU: And as such, and the case law supports
 12 who can and who cannot be. And I would at this point ask
 13 the Court to take judicial notice of the Pep Boy
 14 settlements.
 15 JUDGE BIRO: You can put it all in your post-
 16 hearing brief. I'll look at whatever you cite --
 17 MR. CHU: Yes, Your Honor.
 18 JUDGE BIRO: -- just like I looked at things
 19 before.
 20 MR. CHU: Yes. Your Honor. Okay.
 21 BY MR. CHU:
 22 Q You worked on that Pep Boy case, didn't you?
 23 A I did.
 24 Q And in fact none of the manufacturers was accused
 25 or asked to pay any penalties. Do you remember that?

1 MR. KULSCHINSKY: Objection, Your Honor.
 2 Relevance. Comparing this case to another case is most, on
 3 its face irrelevant.
 4 MR. CHU: May I please respond to the record?
 5 JUDGE BIRO: Followed onto your point. Overruled.
 6 Go ahead. Is there a point?
 7 THE WITNESS: As part of the settlement agreement,
 8 manufacturers were not part of the settlement agreement.
 9 BY MR. CHU:
 10 Q They weren't part of the complaint either, were
 11 they?
 12 A Sorry. Can you repeat?
 13 Q They weren't part of the complaint. Were they?
 14 A No. They were not.
 15 Q So in this situation, because when you were
 16 talking yesterday, they're all the same, they're all the
 17 same. Remember saying that? Or did I say that wrong? Did
 18 you not say that?
 19 A I don't recall.
 20 Q They are not all the same, are they?
 21 A I don't know who you're referring to.
 22 Q Those companies, those people, they're not the
 23 same, are they?
 24 A Which companies and which people
 25 Q The companies involved in the complaint in this

1 case. They're not all the same, are they?
 2 A They're different companies.
 3 Q I'm sorry?
 4 A They appear to have different names.
 5 Q And different nationalities, wouldn't you agree?
 6 A Yes.
 7 Q Because you identified Taotao USA as an American
 8 company in the beginning of our discussions, right?
 9 A Yes.
 10 Q And the two other companies are companies in what
 11 country?
 12 A China.
 13 Q And those would be Chinese companies, would they
 14 not?
 15 A As far as I know.
 16 Q Okay. And so please start with Taotao Group.
 17 Because you identified, you did research on them and you
 18 produced web page identifying information on them.
 19 A Yes.
 20 Q How many vehicles did Taotao Group fail to meet
 21 requirements that they were obligated to meet?
 22 A Would you like me to look at the documents? I
 23 don't recall off the top of my head.
 24 Q Please do, because you can't blame two
 25 manufacturers in which they didn't manufacture, can you?

1 MR. KULSCHINSKY: Objection --
 2 MR. CHU: That's a question.
 3 JUDGE BIRO: Sustained.
 4 MR. KULSCHINSKY: It calls for a legal conclusion.
 5 JUDGE BIRO: The statute says that they can.
 6 MR. CHU: I'm sorry?
 7 JUDGE BIRO: Be held liable.
 8 MR. CHU: But manufacturers? In other words if A
 9 manufactures five, B manufactures ten, A and B can't be
 10 responsible for 15.
 11 JUDGE BIRO: Well, if they both participated in
 12 manufacturing the same vehicle, they can. Somebody
 13 manufactured the catalyst. Somebody manufactured the rest
 14 of it. So arguably, they could both be manufacturers. In
 15 this case maybe they're not, but they could theoretically be
 16 two manufacturers of a car.
 17 MR. CHU: Agreed, but I think that, maybe to
 18 shorten this, but there's 109,000 vehicles. X belongs to --
 19 JUDGE BIRO: So, are we talking about this
 20 specific case or are we talking in general?
 21 MR. CHU: No, we're talking about this specific
 22 case.
 23 JUDGE BIRO: Okay. So I'm confused.
 24 MR. CHU: Okay.
 25 //

1 BY MR. CHU:
 2 Q Can you tell us how many vehicles are associated
 3 with Taotao Group?
 4 MR. CHU: Because my two questions before that was
 5 talking about Taotao Group, talking about her research on
 6 Taotao Group. I didn't even try to talk about Junyun yet.
 7 I've been right there on Taotao Group.
 8 MR. KULSCHINSKY: Object to the relevance of this.
 9 The penalty demand is broken out in our papers by individual
 10 companies. I'm just not sure where this is going.
 11 MR. CHU: If it is, she can tell us. She's the
 12 one that did the penalty calculations. I have a right to
 13 examine her on those calculations. So I would object to the
 14 objection.
 15 JUDGE BIRO: Okay. Do you know --
 16 THE WITNESS: I don't know off the top of my head,
 17 I'm sorry.
 18 BY MR. CHU:
 19 Q It was one of the last exhibits by your lawyers,
 20 213.
 21 A At 213, so we would need to sum up the total
 22 vehicles in counts one through four. To answer your
 23 question. I don't have a calculator here.
 24 Q It's already calculated, is it not?
 25 A The number of vehicles is not. The penalty is.

1 Q Okay, so let's just talk about the penalty because
 2 that's what we're talking about.
 3 A Okay.
 4 Q Isn't it?
 5 A I think so.
 6 Q Okay, so you were clear, and I want to make it
 7 clear to the Court, that you weren't attempting to ask this
 8 Court to incorrectly put an amount on Taotao Group, because
 9 you have an amount on Taotao Group that's not duplicate or
 10 aggregate, or in the aggregate. Are you?
 11 A As far as I know it's not inaccurate.
 12 Q I said aggregate.
 13 A Aggregate?
 14 Q Adding numbers, adding things.
 15 A What are you asking me?
 16 Q There are two companies on your chart here. Is
 17 that accurate?
 18 A Yes. Actually three. Taotao USA, Taotao Group,
 19 and Junyun County.
 20 Q I stand correct. Okay?
 21 And what you've done is have calculated a penalty
 22 as to Taotao Group, right?
 23 A Taotao USA and Taotao Group together. As well as
 24 Taotao USA and Junyun County together.
 25 Q Did you or did you not make a penalty calculation

1 as to Taotao Group, the company that you did internet
 2 research on and produced copies of Alibaba identifiers?
 3 A Yes, together with Taotao USA.
 4 Q I'm sorry?
 5 A I did a penalty calculation for Taotao Group and
 6 Taotao USA together.
 7 MR. CHU: I'm going to object. Not responsive as
 8 to Taotao USA. I'm trying to focus on Taotao Group.
 9 JUDGE BIRO: Right, but she said but she just did
 10 a calculation for them together. She didn't do an
 11 individual calculation.
 12 MR. CHU: Oh, I didn't hear that last part.
 13 BY MR. CHU:
 14 Q Is that -- may I clarify that? Are you saying you
 15 never did a penalty calculation on Taotao Group?
 16 A Not individually, no.
 17 Q Okay. Well, can you do one for us right quick?
 18 MR. KULSCHINSKY: Objection, Your Honor. Again,
 19 where --
 20 MR. CHU: It's the evidence.
 21 JUDGE BIRO: Can you?
 22 THE WITNESS: Well, I think it would be the same
 23 as the one for Taotao USA and Taotao Group. If you wanted
 24 one individually for it.
 25 //

1 BY MR. CHU:
 2 Q And I appreciate that, okay? Because my
 3 understanding was you start off with the number of vehicles.
 4 Isn't that what you said?
 5 A Yes.
 6 Q And we see the number of vehicles here, do we not,
 7 from Taotao Group?
 8 A Actually, we don't see the total number.
 9 Q So you didn't have the data to determine that or
 10 you failed to extract that data from the Customs records
 11 that you so, that you worked on.
 12 A No, I did extract that information.
 13 Q Thank you. So tell us what the number of vehicles
 14 is as a starting number.
 15 A If you have a pen, I'll add it together.
 16 Q You don't have that data, do you?
 17 A Not off the top of my head.
 18 Q So is it safe to say that you have no information
 19 supporting your claim as to Taotao Group on the record.
 20 MR. KULSCHINSKY: Objection, Your Honor.
 21 THE WITNESS: No.
 22 MR. KULSCHINSKY: This is, the relevance of this
 23 and --
 24 JUDGE BIRO: I don't understand the point.
 25 MR. CHU: Your Honor, it --

1 JUDGE BIRO: She divided the counts up by
 2 manufacturer, isn't that correct?
 3 THE WITNESS: I'm happy to add it up.
 4 JUDGE BIRO: I mean --
 5 MR. CHU: I'm sorry, Your Honor. I don't know --
 6 I see and I believe I see what I see and it means what I
 7 think it means, but when I ask this witness, I get a totally
 8 different understanding, and I'm confused. So I want to ask
 9 questions to clarify this for the record so that when we do
 10 our brief and our appeal, if necessary, this is clear.
 11 JUDGE BIRO: Don't we have counts one through four
 12 are against Taotao Group and Taotao USA?
 13 MR. CHU: That's what I see.
 14 JUDGE BIRO: And counts five through ten are
 15 against Taotao USA and Junyun County.
 16 MR. CHU: That's what I see written on here, and I
 17 focused on Taotao Group and I see the Court is saying the,
 18 and it's accurate to put Taotao USA on top, and that's what
 19 I'm saying. Let's not talk about that. Can we just extract
 20 this down to does this or does this not represent the number
 21 of vehicles manufactured by that specific manufacturer for
 22 the importer, the certificate holder, Taotao USA. I believe
 23 that's what this says. I'd just like to hear her say yeah.
 24 MR. KULSCHINSKY: Your Honor, the number of
 25 vehicles involved with each engine family and the

1 manufacturers identified with them was decided in the
 2 summary judgment ruling, and I believe many of those numbers
 3 have even been admitted to by the Respondents in this
 4 matter. I just don't understand the relevance --
 5 JUDGE BIRO: So are we asking how many in total is
 6 there between counts one through four mathematically?
 7 MR. CHU: We know what that is because --
 8 JUDGE BIRO: Okay, so am I, I'm sorry. I'm still
 9 missing the point.
 10 MR. CHU: My point is, this Court has to make a
 11 determination. Should this Court decide to impose any civil
 12 penalties on any of the Respondents as to the actions of
 13 that Respondent and the legal liabilities of that
 14 Respondent.
 15 And so therefore, if Taotao Group didn't produce
 16 the ones that Junyun County produced, they can't be held
 17 liable for what they did.
 18 JUDGE BIRO: Okay, So they only are being sought
 19 to be held liable on counts one through four.
 20 MR. CHU: Correct.
 21 JUDGE BIRO: A total of about I don't know, maybe
 22 70,000 vehicles.
 23 MR. CHU: Right, but the amount is on here, Your
 24 Honor. I'm just saying, telling her, asking --
 25 JUDGE BIRO: -- seeking joint and several

1 liability.
 2 MR. CHU: Which doesn't make sense as to vehicles
 3 not manufactured by the manufacturer that didn't manufacture
 4 them. It's joint and several as to the importer and that
 5 manufacturer.
 6 JUDGE BIRO: Yes, that's right. Joint and several
 7 as to the importer and the manufacturer.
 8 MR. CHU: And this is why I'm saying all through
 9 these last three days, they're just lumping everything
 10 together and asking this Court, ignore the legal
 11 significance of a legal entity. And I'm saying, I'm not
 12 going to allow that to happen.
 13 JUDGE BIRO: Okay. So Taotao Group -- so Taotao
 14 Group was the manufacturer, and Taotao USA was the importer.
 15 MR. CHU: Correct. And that's what's written on
 16 here.
 17 JUDGE BIRO: Okay. And so they're seeking joint
 18 and several liability and you're claiming that --
 19 MR. CHU: That's okay. I'm saying that it's okay
 20 for them to seek that. You know, my challenge is to, the
 21 jurisdiction of the Court, as to the entities in China will
 22 stand on that, but I'm not going to discuss it today.
 23 JUDGE BIRO: Okay. So what --
 24 MR. CHU: What I'm saying --
 25 JUDGE BIRO: -- the issue?

1 MR. CHU: The issue is, I want to focus in on
 2 Taotao Group which they --
 3 JUDGE BIRO: Which is the manufacturer of those
 4 number of vehicles in counts one through four.
 5 MR. CHU: Yes, Your Honor.
 6 JUDGE BIRO: Okay.
 7 MR. CHU: And I want to get her to state on the
 8 record that, on behalf of EPA, we have determined a penalty
 9 of \$225,472.50. If they want to stipulate to that, I can
 10 move on.
 11 JUDGE BIRO: I'm still a little confused.
 12 MR. KULSCHINSKY: I'm confused as well, Your
 13 Honor. I'm not --
 14 JUDGE BIRO: Why don't you ask the next question?
 15 Maybe that will clarify it.
 16 BY MR. CHU:
 17 Q Did you -- did you not -- did you or did you not
 18 make a penalty calculation as to vehicles manufactured by
 19 the Taotao Group Company LTD in China?
 20 A I calculated a penalty for Taotao Group and Taotao
 21 USA combined.
 22 JUDGE BIRO: Okay. That's the answer. You've got
 23 to move on now.
 24 BY MR. CHU:
 25 Q And is that amount \$225,472.50?

1 A Yes.
 2 Q Okay. So are you asking this Court to make Taotao
 3 Group responsible for the vehicles manufactured by Junyun
 4 County Xiangyuan Industry Company as well?
 5 MR. HAWKINS: Again, Your Honor. I'm going to
 6 object. This is all just in our papers in terms of what we
 7 requested of the Court and the breakout is clear. I'm just
 8 not sure of the relevance of spending time on this.
 9 JUDGE BIRO: Overruled.
 10 So you've divided up the penalty?
 11 THE WITNESS: Yeah, we divided up the penalty for
 12 Taotao USA and Taotao Group. We went over that number. And
 13 then we have another number for Taotao USA and JCXI which is
 14 \$1,375,676.45.
 15 BY MR. CHU:
 16 Q And my question was, are you asking this Court,
 17 Judge Biro, to -- are you asking this Court to find that
 18 Junyun County Xiangyuan Company LTD located in China also be
 19 responsible for the penalty assessment calculations that you
 20 have against Taotao Group Company? Yes or no?
 21 A I don't think so.
 22 Q You say I think so?
 23 A I don't think so.
 24 Q Okay, good. Thank you very much.
 25 So all this internet research you did on Taotao

1 Group, it's your opinion that Taotao Group would not have an
 2 issue with the ability to pay, was that the purpose?
 3 A Yes.
 4 Q Thank you. And is it accurate to say that you had
 5 no internet research, Alibaba results, for Junyun County
 6 Xiangyuan Industry Company LTD.
 7 A I believe that was one of the companies mentioned
 8 on the Taotao Group page. I believe Taotao Group owns
 9 Junyun County.
 10 Q So you're telling this Court based upon your
 11 research, okay, that you have submitted evidence and
 12 information indicating that the ownership interest of Junyun
 13 County Xiangyuan Industry Company is owned as a subsidiary
 14 of the Taotao Group company. Is that accurate?
 15 A That's my understanding, yes.
 16 Q I'm asking do you believe that you offered
 17 evidence and supported that? Because I'm going to ask you
 18 what that evidence is.
 19 MR. KULSCHINSKY: Your Honor, asked and answered.
 20 JUDGE BIRO: Sustained.
 21 BY MR. CHU:
 22 Q Okay. So what is that evidence that you submitted
 23 showing ownership?
 24 A Well, the web page cites it and then I believe we
 25 have a PowerPoint which shows that as well.

1 Q But you have no documents from the government of
 2 China that shows the registration of ownership, do you?
 3 A I don't think so.
 4 Q And I understand that you classified these groups,
 5 these people as China, Chinese. Is that the way we're doing
 6 this?
 7 MR. KULSCHINSKY: Objection, Your Honor. Form of
 8 the question.
 9 JUDGE BIRO: Sustained.
 10 BY MR. CHU:
 11 Q Let me ask you about the Daction. Okay?
 12 A Okay.
 13 Q Is it your position that Daction is owned by one
 14 of the Respondents?
 15 A I'm not, I'm not certain.
 16 Q Well is that information clear on the records that
 17 you utilize isn't it? There's a page there that tells you
 18 who the owner is. Isn't that accurate?
 19 A Yes, I believe so.
 20 Q And it says 100 percent shareholder, and you
 21 remember that, right? Do you need me to show you --
 22 A I don't remember exactly. You're welcome to show
 23 it to me.
 24 Q Do you need me to show that to you?
 25 A If you want an exact answer you're going to need

1 to show it to me, yes.

2 Q Do you remember whether or not you saw Matao Cao's

3 name as the hundred percent shareholder of Daction or not?

4 A I don't -- no, I don't recall.

5 Q You don't recall that or you didn't see that?

6 A I don't recall seeing that.

7 Q Thank you. And you did not see Taotao Group

8 Company or Junyun County Xiangyuan Industry as the owner on

9 those tax returns either, did you?

10 A Sorry, which tax returns?

11 Q Daction.

12 A Oh, I don't recall.

13 Q You don't recall seeing it or you don't recall

14 anything?

15 A I don't recall the tax returns in that, in that

16 specificity.

17 Q Do you remember the discussion I had with the

18 Court about a person named Lee?

19 A Qiong Lee?

20 Q Yes.

21 A I do recall.

22 Q And that was in reference to the owner of Daction?

23 A Yes.

24 Q Do you remember that conversation? Does that help

25 you refresh your memory, what you saw on that tax return?

1 A I don't recall the tax returns in any specificity.

2 I'm sorry.

3 JUDGE BIRO: What exhibit number is this?

4 MR. CHU: I'm sorry, Your Honor ?

5 JUDGE BIRO: What exhibit number is this?

6 MR. CHU: This is 197, CX. Yeah, 197. Bates

7 number EPA, 2610.

8 BY MR. CHU:

9 Q Is that clear on your screen there?

10 A Yes, it is.

11 Q Now do you remember whether or not those named

12 entities that I just mentioned are listed as the owner of

13 Daction or not?

14 A I see, it says Qiong Lee is the 100 percent owner

15 in 2012.

16 Q That's non-responsive. I asked you about three

17 companies.

18 A Oh, I only see Qiong Lee's name. I don't see any

19 other company's name.

20 Q Thank you. So yesterday when you said they're all

21 the same, you did not, you're not including Daction, are

22 you?

23 A I don't recall saying they're all the same.

24 Q What did you say about them being all different?

25 Anything?

1 A I don't recall.

2 Q CX19, it's been offered and admitted as Exhibit

3 38. I know you've seen the color version of this, right?

4 A Probably, yes.

5 MR. KULSCHINSKY: Objection, Your Honor. I don't

6 think this has been admitted.

7 MR. CHU: We would offer --

8 JUDGE BIRO: Nope.

9 MR. CHU: -- CX19 at this time if it hasn't been

10 admitted.

11 JUDGE BIRO: Let me find it.

12 (Pause.)

13 JUDGE BIRO: Is there any objection to CX19?

14 MR. KULSCHINSKY: No, Your Honor.

15 MR. CHU: My apologies, Your Honor, because I had

16 Mr. Jackson read off a document that had not been offered

17 and admitted if I didn't offer it. I thought we had.

18 That's what my mistake was.

19 JUDGE BIRO: CX19 has been admitted into the

20 record.

21 (The exhibit previously

22 identified as Complainant's

23 Exhibit No. 19, was received

24 in evidence.)

25 //

1 BY MR. CHU:

2 Q Do you remember Mr. Jackson reading the second

3 line, starting with A? I'm going to ask you to read it

4 because -- you don't remember it, do you?

5 A I do remember that.

6 Q Will you read that starting with A, please?

7 A "A disturbing portion of these engines are not

8 certified to meet emission standards under the Clean Air

9 Act."

10 Q What was the EPA's basis for that?

11 A I don't know. This is before I joined the Air

12 Enforcement Division.

13 Q Well why isn't it that there is a file, a cabinet

14 or an area that talks about these types of problems when you

15 join that department?

16 MR. KULSCHINSKY: Objection, vague. Form of the

17 question.

18 JUDGE BIRO: Overruled. Is there a file? Is the

19 question why isn't there?

20 MR. CHU: Yes.

21 THE WITNESS: I don't know that there isn't.

22 There may be one.

23 BY MR. CHU:

24 Q But you don't know anything about it.

25 A I -- I -- I didn't draft this document. I wasn't

1 involved in drafting it. I don't know who drafted it.
 2 Q Now in your studies and research on Taotao USA,
 3 you identified it as starting being registered as a Texas
 4 company in what? 2007? Do you remember those records?
 5 A That sounds about right.
 6 Q Okay. So obviously this enforcement alert came
 7 out prior to that time. A company that started out
 8 afterwards wouldn't necessarily know about that, would they?
 9 A I can't speculate about what they knew or didn't
 10 know.
 11 Q And that's even worse in a situation where you are
 12 in the Air Enforcement area, the key word "enforcement", and
 13 you didn't know anything about this letter, right? Or
 14 this --
 15 A I knew that this enforcement alert existed.
 16 Q Oh, thank you. When did you discover that?
 17 A Probably sometime around the time I joined the Air
 18 Enforcement office.
 19 Q Two thousand and --
 20 A Seven.
 21 Q About the same time that the birth of Taotao USA
 22 came into place, right?
 23 A If it was 2007, yes.
 24 Q Okay. When I say birth, we treat a company, the
 25 EPA does, as a company separate from the owners, do we not?

1 A I think that's --
 2 MR. KULSCHINSKY: Objection. Asking for a legal
 3 conclusion.
 4 JUDGE BIRO: Sustained.
 5 BY MR. CHU:
 6 Q And how does the EPA treat a company versus the
 7 owners of the company? Do you know?
 8 MR. KULSCHINSKY: Objection, Your Honor. Vague
 9 question.
 10 JUDGE BIRO: Overruled.
 11 THE WITNESS: I would say that depends on the
 12 context. I don't know.
 13 BY MR. CHU:
 14 Q Because I believe what you've been doing in your
 15 testimony, you've been making Matao Cao the same as one of
 16 the Respondents, have you not?
 17 A I don't think so.
 18 Q Well you want to take his wife's house, don't you?
 19 A I don't think so.
 20 Q Wasn't that the purpose of what you did yesterday
 21 by telling this Court that they have a house, okay, his wife
 22 has a house that's her residence in Texas. Isn't that what
 23 you want this Court to do?
 24 A No.
 25 Q When the EPA identified China as a problem, that's

1 not racial in any way, it's just regional, right?
 2 MR. KULSCHINSKY: Objection Your Honor, to the
 3 form of the question.
 4 JUDGE BIRO: Sustained.
 5 BY MR. CHU:
 6 Q So the EPA has nothing against Chinese-owned
 7 companies that you're aware of. Is that accurate?
 8 A That's accurate.
 9 Q In fact, the EPA has in the certification
 10 department, engineers that speak Chinese and English, don't
 11 they?
 12 MR. KULSCHINSKY: Objection, Your Honor.
 13 Relevance.
 14 JUDGE BIRO: Overruled. Do you know?
 15 THE WITNESS: I believe Emily Chen speaks Chinese
 16 and English, yes.
 17 BY MR. CHU:
 18 Q In fact you deal a lot with her, don't you?
 19 A A lot is a relative term.
 20 Q That is one of the individuals that in fact went
 21 with Mr. Jackson to China this year, right?
 22 A I don't know who he took with him.
 23 Q You didn't hear that?
 24 A I don't recall
 25 Q Okay. So Junyun appears to be a major culprit

1 here, Would you agree?
 2 MR. KULSCHINSKY: Objection, Your Honor. Form of
 3 that question.
 4 JUDGE BIRO: Sustained.
 5 BY MR. CHU:
 6 Q Don't you like to use the word illegal in your
 7 writings? And didn't you see the word illegal in the
 8 enforcement action?
 9 MR. KULSCHINSKY: Objection, Your Honor.
 10 Argumentative, irrelevant.
 11 JUDGE BIRO: Overruled. Go ahead.
 12 THE WITNESS: I use the term illegal where it
 13 applies.
 14 BY MR. CHU:
 15 Q Right. And it's your opinion that what these
 16 Respondents have done is illegal. Is it not correct?
 17 A That's my opinion.
 18 Q Yes. And so therefore when I say culprit, we
 19 normally use that term when we associate or discuss things
 20 that are in violation of the law, acts, people, et cetera,
 21 do we not?
 22 A I suppose.
 23 Q Okay Now your bachelor's degree, one of your
 24 minors or major was in international what, business?
 25 A Studies.

1 Q Studies. And I take it that you did not do any
 2 studies of Asia, is that accurate?
 3 A I don't recall.
 4 Q So your real understanding of these Chinese
 5 companies is somewhat limited?
 6 A It's limited to the extent that information we
 7 requested was not provided by Respondents.
 8 Q And you never attempted to communicate with one of
 9 the Chinese speakers at the EPA, correct?
 10 A For what purposes?
 11 Q Now back in 2010 there were in excess of 10,000
 12 EPA employees, were there not?
 13 A I'm sorry. Can you repeat that?
 14 Q Back in 2010 were there over 10,000 EPA employees?
 15 A Probably.
 16 Q And did you find that in a lot of these fine
 17 schools and institutions surrounding this DC area, that
 18 there are a lot of Chinese scholars, students in those so-
 19 called universities?
 20 MR. KULSCHINSKY: Objection, Your Honor.
 21 Relevance of this?
 22 MR. CHU: It goes to the gravity factors.
 23 JUDGE BIRO: The gravity of the violation?
 24 MR. CHU: Yes, Your Honor. We're blaming those
 25 people for things wherein these people are choosing not to

1 effectively communicate because her surprise response was,
 2 you know, basically why?
 3 So I want to lay it out here that they're not --
 4 JUDGE BIRO: Your argument is that the U.S.
 5 Environmental Protection Agency is obliged to speak to
 6 Chinese companies in Chinese.
 7 MR. CHU: It's not just that. They've been doing
 8 it, and they've done it, and she's chose not to utilize
 9 those facilities. That's what I'm saying. Because she's
 10 saying they don't get it. Johnny doesn't get it. And I'm
 11 like well, maybe --
 12 JUDGE BIRO: You said that. She didn't
 13 necessarily say that.
 14 MR. CHU: I'm hoping that's the conclusion of the
 15 Court later on from my arguments and my briefs.
 16 JUDGE BIRO: So the question you want to ask her
 17 is whether she used Chinese interpreters in her interactions
 18 with the Respondents?
 19 MR. CHU: She's already said she didn't. And I'm
 20 asking her about, you know, whether or not they have this
 21 available to them. And then the follow-up question --
 22 JUDGE BIRO: Could she have used Chinese
 23 interpreters.
 24 MR. CHU: Yeah. Thank you, Your Honor.
 25 BY MR. CHU:

1 Q Do you understand the question?
 2 A Could I have used Chinese interpreters?
 3 Q Yes, ma'am.
 4 A If I thought they were necessary maybe I could
 5 have figured out a way.
 6 Q Thank you. So now that you want to tag, when I
 7 say you, I'm talking about EPA. Now that EPA wishes to tag
 8 the Chinese national companies, where are these
 9 communications warning them, get with the program or else
 10 you're going to get nailed?
 11 MR. KULSCHINSKY: Objection to the form of that
 12 question, Your Honor. It's argumentative.
 13 JUDGE BIRO: Overruled.
 14 THE WITNESS: I'm sorry. You said tagged?
 15 BY MR. CHU:
 16 Q I'm sorry. Maybe that's too colloquial. Become
 17 the subject of a complaint by the EPA.
 18 A Could you restate your question? I'm sorry. I
 19 kind of lost the back end.
 20 Q We're going to replace tagged with complaint, and
 21 the subject of a complaint by the EPA.
 22 A Uh-huh.
 23 Q And would you agree that those Chinese companies
 24 are being accused and subject to severe penalties at this
 25 time?

1 A I don't think I would use that word choice,
 2 accused. I think there are alleged violations and those
 3 violations carry with them penalties. That's what we're
 4 discussing here.
 5 Q And so tell me where are the notices to these
 6 companies in a language that they are familiar with that
 7 they would be subject to civil penalty assessments because
 8 they have failed to do something and then tell us what that
 9 something was supposed to be?
 10 MR. KULSCHINSKY: It's a compound question.
 11 MR. CHU: I left it as answering one.
 12 JUDGE BIRO: Are you talking about in this case
 13 specifically?
 14 MR. CHU: Yes, Your Honor.
 15 JUDGE BIRO: Letters as compared to the laws that
 16 exist. You're talking about a specific notice to them in
 17 this case?
 18 MR. CHU: Other than the complaint.
 19 In other words, you've got a history here of 2010
 20 and to the current time, this complaint was filed in 2015.
 21 You want to hit the manufacturers which are separate
 22 entities, and I'm asking her why didn't you on your
 23 enforcement side have the cultural awareness and the decency
 24 to send a notice to them pursuant to the Hague Convention
 25 stuff that we mentioned before, advising them of potential

1 liabilities and telling them that if they don't do X, Y or Z
2 they're going to be in trouble. And this goes back to the
3 Hague, the Hague requires these things. So if they're going
4 to contact Chinese companies, they chose not to, and they
5 chose not to do it in a language where they could
6 understand. And now --

7 JUDGE BIRO: You can make that argument in your
8 post-hearing brief.

9 MR. CHU: This is the evidence, Your Honor. This
10 is the evidentiary phase. I have to have the evidence --

11 JUDGE BIRO: Ask her if she sent a notice pursuant
12 to the Hague requirements, assuming there is a Hague
13 requirement. And I don't even know that. And if it didn't,
14 you can argue that in your brief.

15 BY MR. CHU:

16 Q Did you send notices in Chinese to the two Chinese
17 national companies?

18 A I don't recall.

19 Q So it might have been done and someone else might
20 have that and we didn't get that in discovery, right?

21 A I don't know.

22 Q Okay. Hypothetically, since you're an expert, if
23 the Chinese were to accuse you of something and they sent
24 you something in Chinese, what would you have done with that
25 paper?

1 A That's -- that would be speculation.

2 MR. KULSCHINSKY: Objection.

3 BY MR. CHU:

4 Q Thank you. But you're an expert, so I'm asking
5 that as an expert. I'm asking a hypothetical.

6 JUDGE BIRO: She's not an expert. She hasn't been
7 certified as an expert.

8 MR. CHU: She has not. That's clear. I want to
9 make sure. So I'm okay. I'll step off the expert area. I
10 thought that's why the --

11 JUDGE BIRO: She has not. She was offered as a
12 fact witness.

13 MR. KULSCHINSKY: Your Honor, it's EPA precedent,
14 there is precedent for witnesses who are offered to testify
15 about penalty, a discussion of treatment as an expert, but
16 we never, and I think that largely goes to the ability to
17 speak about how the penalty was calculated in this matter
18 and the requirement that we offer her resume or curriculum
19 vitae. But we never formally offered her as an expert in
20 this --

21 JUDGE BIRO: Right.

22 MR. CHU: So I'm going to accept that as saying
23 she's not an expert for any purposes in this case.

24 JUDGE BIRO: She was just a fact witness.

25 MR. CHU: Right.

1 JUDGE BIRO: As to her, as to how the penalty was
2 calculated.

3 MR. CHU: Thank you, Your Honor.

4 JUDGE BIRO: And her, you know, her experience on
5 calculating penalties made her qualified to do that.

6 Is that a problem?

7 MR. KULSCHINSKY: No, Your Honor.

8 JUDGE BIRO: Okay.

9 MR. CHU: I don't have a problem. It just saves
10 me three pages of my brief. Thank you.

11 Your Honor, Ms. Tariq has worked very hard on this
12 and prepared a series of questions. I would ask the Court's
13 indulgence to allow her to ask those questions. And I'm not
14 going to come back on.

15 JUDGE BIRO: Okay.

16 MR. CHU: If that's okay with the Court.

17 JUDGE BIRO: I think that violates the switch
18 hitter rule. But okay.

19 MR. CHU: I know.

20 MR. KULSCHINSKY: I'm sorry, I don't fully
21 understand what series of questions. Is this direct
22 examination, is this further cross?

23 MR. CHU: It's the cross that's being done.

24 JUDGE BIRO: Continuing the cross with Ms. Tariq.

25 MR. CHU: Right. Just on her questions that I

1 haven't, you know, covered.

2 JUDGE BIRO: Do you have a problem with that?

3 MR. KULSCHINSKY: No, Your Honor. I think that's
4 all right.

5 MR. CHU: She's a lot nicer.

6 MR. KULSCHINSKY: No, Your Honor

7 JUDGE BIRO: Okay.

8 MR. CHU: Thank you, Your Honor.

9 JUDGE BIRO: Good morning, Ms. Tariq.

10 MS. TARIQ: Good morning, Your Honor. I'm going
11 to try to keep it brief. I have them all listed here, so.

12 JUDGE BIRO: Thank you.

13 BY MS. TARIQ:

14 Q Ms. Isin, yesterday you testified embedded in your
15 calculation of the proposed penalty, you increased the
16 gravity by 20 percent for history of non-compliance.

17 A That's correct.

18 Q And that adjustment was based on the 2010
19 administrative settlement agreement, right?

20 A That's correct.

21 Q The previous violation of the administrative
22 settlement agreement of 2010, was that the COC application
23 for certain non-road vehicles did not list adjustable
24 parameters, but certain carburetors removed and allowed
25 certain, and then allowed adjustments, correct?

1 A More or less.
 2 Q And those all included in on-road vehicles?
 3 MR. KULSCHINSKY: I'm sorry. Can we speak a
 4 little more slowly, please? There's a little bit of an echo
 5 and --
 6 MS. TARIQ: I'm sorry. I'll move back a little,
 7 too. I'll just repeat that.
 8 BY MS. TARIQ:
 9 Q The previous violation in the 2010 administrative
 10 settlement agreement was that the COC applications for
 11 certain non-road vehicles did not list adjustable
 12 parameters. Correct?
 13 A The violation was importation of thousands of
 14 uncertified vehicles with non-compliant carburetors.
 15 Q Okay. And all those included non-road vehicles?
 16 A Those were all non-road vehicles, yes.
 17 Q And none of the engine family applications that
 18 were identified in the ASA are identified in this complaint?
 19 A I don't believe those applications are identified
 20 in the, in -- sorry, in the complaint?
 21 Q Yes, in this amended, in this complaint.
 22 A Those vehicles are not in this complaint, no.
 23 JUDGE BIRO: Ms. Tariq, can you enunciate just a
 24 little bit more?
 25 MS. TARIQ: Yes. Sorry.

1 JUDGE BIRO: I'm sorry.
 2 BY MS. TARIQ:
 3 Q And the applications that are identified in this
 4 matter did not have adjustable parameter related violations?
 5 A The applications in which matter? The --
 6 Q In this current --
 7 A This current matter?
 8 Q Yes.
 9 A I don't recall.
 10 Q Okay. And the adjustable parameter violations
 11 included in the administrative settlement agreement involved
 12 COC applications for model year 2009, possibly 2010?
 13 A It was applications for 2009 and 2010 in the ASA.
 14 Yes.
 15 Q The only prior violation that just, sorry, that
 16 your -- I think you already said this, sorry.
 17 So the prior violation that your adjustment for
 18 history of compliance is based on, is that one violation of
 19 failure to state adjustable parameters?
 20 A No. It's --
 21 Q In vehicles. All the vehicles that failed to list
 22 adjustable parameters, correct?
 23 A The history of non-compliance adjustment is based
 24 on the fact that there was a prior settlement with the
 25 company related to those violations. Yes.

1 Q Okay. And were all the vehicles subject to the
 2 adjustable parameter violations corrected pursuant to the
 3 subject vehicle corrective action plan in the ASA?
 4 A As far as I know, yes.
 5 Q And Taotao paid the Agency \$260,000 for that
 6 violation?
 7 A Yes, it did.
 8 Q And Taotao USA, Inc., and only Taotao USA, Inc.,
 9 was a part of that administrative penalty agreement --
 10 administrative settlement agreement?
 11 A Yes.
 12 Q And do you know that, okay. Sorry.
 13 And it is your understanding that you considered
 14 all the factors listed in the penalty policy under
 15 adjustment for history of non-compliance?
 16 A I believe so.
 17 Q And those factors are: one, how similar the
 18 previous violation was; how recent the previous violation
 19 was; the number of previous violations; the violator's
 20 efforts to remedy previous violations?
 21 A Yes.
 22 Q And those are the only four factors in the penalty
 23 policy?
 24 A I'm sorry. Could you repeat that?
 25 Q And those are the only four factors in the penalty

1 policy for a history of non-compliance?
 2 A I'd have to look at it to double check.
 3 Q Okay, I believe it's CX22.
 4 (Pause.)
 5 A I see the description on Bates ending in 479.
 6 (Pause.)
 7 Q Those are the only four factors?
 8 A It looks like it. Yes.
 9 Q And is the maximum allowable increase 35 percent?
 10 A No, I think it's actually up to 70 percent, if I
 11 remember correctly. Yeah, if you go to the next page, Bates
 12 480, in the third paragraph down, if there was more than one
 13 prior violation, you could adjust up to 70 percent.
 14 Q And if the 2010 was one violation, one category of
 15 violation.
 16 A Yeah, I suppose in this case we're counting it as
 17 one prior violation.
 18 Q So 35 percent.
 19 A Right.
 20 Q Have you ever applied a 35 percent increase for
 21 history of non-compliance against a manufacturer in the 50
 22 or so that you did before?
 23 A I believe so. Yes.
 24 Q And would that be where there's a prior violation
 25 but no efforts to remedy? The same kind of violation as the

1 previous violation, very recent? Would that be where you
 2 would apply the 35 percent, because that's the maximum
 3 A I, I would, I don't recall the specifics, but.
 4 Q Did you apply a 20 percent increase for issues of
 5 non-compliance on all vehicles in all the ten engine
 6 families in this case?
 7 A Yes, I did.
 8 Q So it was not just against Taotao USA who was part
 9 of the 2010 ASA agreement, correct?
 10 A Taotao USA was the certificate holder for all the
 11 vehicles in this case, so. I think it's appropriate to
 12 apply the 20 percent to all the vehicles in the case.
 13 Q Against Taotao USA.
 14 A Against Taotao USA.
 15 Q Was a vehicle manufacturer identified in the COC,
 16 the 2009 COC application, Zhejiang Taotao Industry Co.?
 17 A I believe it was.
 18 Q And was Zhejiang Taotao, well is it true that
 19 Zhejiang Taotao Industry Co. is not one of the manufacturers
 20 listed in this complaint?
 21 A It's true that the name is different. I believe
 22 it's most likely the same company. It's a predecessor of
 23 these current ones.
 24 MS. TARIQ: Objection. Non-responsive to, it's
 25 most like -- objection, non-responsive.

1 BY MS. TARIQ:
 2 Q Is Zhejiang Taotao Industry listed in this
 3 complaint as a respondent?
 4 A No.
 5 Q So Taotao Group Ltd, and Junyun County industry
 6 specified, were not part of the ASA agreement, nor were they
 7 manufacturers in those 2009, 2010 COC applications.
 8 A To the best of my recollection, that's correct.
 9 Q And this is the page that was up here when Mr. Chu
 10 was talking earlier. And here, the total \$225,473.50 is
 11 assessed against Taotao USA as well as Taotao Group Co. Ltd.
 12 A Yes.
 13 Q Not just Taotao USA.
 14 A That's correct.
 15 Q And the same Would go for Junyun County, the
 16 \$1,375,676.45?
 17 A That's correct. I would note that we could have
 18 alleged separate penalties for each one of these, but we
 19 chose to group them the way we did.
 20 Q Okay. And all the vehicles manufactured by Taotao
 21 Group are on newer vehicles that are part of this complaint?
 22 A That's correct.
 23 Q And once again, the 2010 administrative settlement
 24 agreement only included non-road vehicles.
 25 A Yes.

1 Q Yet Taotao USA pursuant to this proposed penalty
 2 would have to pay a 20 percent increase for history of non-
 3 compliance for the on-road vehicles that they manufactured.
 4 A That's correct.
 5 Q All right, let me move on from that.
 6 Okay, Ms. Isin, you have assessed the proposed
 7 penalty, you've given the maximum increase for failure to
 8 remediate, -- let me rephrase that.
 9 The maximum increase for failure to remediate is
 10 30 percent in the penalty policy.
 11 A I believe so, yes.
 12 Q And you have assessed a 30 percent increase to all
 13 engine families identified in this matter.
 14 A Yes.
 15 Q And earlier we were talking about the stipulated
 16 penalty agreement. So you're aware that in 2012 the Agency
 17 agreed to accept \$160,000 in stipulated damages for failure
 18 to timely submit catalytic test results for engine families
 19 in 2012.
 20 A Uh, say that just a bit -- catalyst test
 21 results -- I don't know that there was in 2012 -- the
 22 stipulated penalty agreement was in 2012. The failure to
 23 submit the catalyst test reports occurred earlier than that.
 24 Q Okay. And as part of the stipulated penalty
 25 agreement, the Agency required that Taotao retain a

1 professional engineer to conduct catalyst tests and ensure
 2 compliance, correct?
 3 A It was that Taotao retain a professional engineer.
 4 I don't recall that we specified what the purpose of that
 5 engineer was.
 6 Q It would likely be to ensure compliance.
 7 A Yes.
 8 Q With the ASA agreement.
 9 A With the compliance plan.
 10 Q And do you recall that such an engineer was
 11 retained?
 12 A Can you repeat that?
 13 Q Do you recall if such an engineer was retained
 14 pursuant to the stipulated penalty agreement?
 15 A I don't believe so. I believe that Taotao USA
 16 hired Harrison Wolf.
 17 Q And is Harrison Wolf not a professional engineer?
 18 A I believe they have one on staff.
 19 Q Is Margaret Goldstein the person that is on staff
 20 that is a professional engineer?
 21 A I'm not, I don't think she is a professional
 22 engineer. I could be wrong, but, to the best of my
 23 recollection. I haven't looked at these documents for a
 24 while.
 25 Q It was after the stipulated penalty agreement that

1 they hired Harrison Wolf, retained Harrison Wolf.
 2 Respondents.
 3 A As far as I can recall, yes.
 4 Q And yesterday you said that you had not
 5 recommended but suggested Harrison Wolf to Taotao USA.
 6 A I didn't say I suggested it. I said in the past
 7 other companies have used Harrison Wolf.
 8 Q Okay. So if it is most like, it is likely that
 9 they hired Harrison Wolf of the stipulated penalty
 10 agreement.
 11 A As far as I know, yes.
 12 Q Did Harrison Wolf get a test plan approved by the
 13 agency for catalyst testing?
 14 A I believe so.
 15 Q And which lab provided the test plan? Do you
 16 recall?
 17 A I believe it was SGS.
 18 Q Did Harrison Wolf submit a report for some or all
 19 of the 2012 engine families?
 20 A They submitted a report for some.
 21 Q Did that test report include engine family
 22 CTAOC.049MC1?
 23 A I believe so.
 24 Q And is that count for in this action?
 25 A Yes, I believe so.

1 Q Ane when was that report submitted? Do you
 2 recall?
 3 A No, I don't recall the exact date. Sorry.
 4 Q Would you look at C, uh, Respondents, Complaint's
 5 CX77 please.
 6 (Pause.)
 7 A I have it in front of me.
 8 Q Does that show that it was submitted in December
 9 of 2012?
 10 A Yes.
 11 Q Okay. Going back to, I'm going to go back a
 12 little to March of 2012.
 13 Customs inspectors removed the catalyst from a
 14 vehicle identified as belonging to CTAOC count four --
 15 A Yes.
 16 Q -- in March of 2012.
 17 A Yes, that sounds right.
 18 Q Was the catalyst collected in March of 2012 then
 19 tested in June of 2013?
 20 A That sounds like it's possible, yeah.
 21 Q So the catalyst was sent to ERG to be tested over
 22 a year after Customs collected it and about six months after
 23 Harrison Wolf submitted a report on count four?
 24 A Yes.
 25 Q And it was after all vehicles belonging to count

1 four were imported.
 2 A That I would need to double check. I don't know
 3 for sure.
 4 Q Well was there engine, CTAOC, you said C is 2012.
 5 So all vehicles would be imported by the end of 2012?
 6 A In theory, but in practice, in my experience
 7 sometimes, you know, there's leftover inventory that gets
 8 imported later.
 9 Q Is there any evidence that they didn't follow the
 10 COC certificate and imported something after the certificate
 11 expired?
 12 A The certificate expiration is most important for
 13 the manufacturer of the vehicle. As long as the vehicle is
 14 manufactured before the expiration of the certificate, it
 15 would be okay to import it later.
 16 Q Do you know if any were imported later?
 17 A I don't recall.
 18 Q Okay. There was a test report, an annual progress
 19 report that was submitted by Jackie that was the second,
 20 that was the right after Harrison Wolf's progress report.
 21 Do you remember that?
 22 A No.
 23 Q I'm just going to find the exhibit number.
 24 (Pause.)
 25 MS. TARIQ: I'm just going to move past that. I

1 can't find it.
 2 BY MS. TARIQ:
 3 Q So it was after all the vehicles belonging to
 4 count four were produced.
 5 I'll go back --
 6 A Thank you.
 7 Q The catalytic converter was sent to ERG, it was
 8 tested by ERG in June of 2013. That was after all vehicles
 9 belonging to count four had been produced.
 10 A Yes.
 11 Q And you said sometimes they can be imported after
 12 the COC expires?
 13 A That's right.
 14 Q So is it likely that they were, is it likely that
 15 they were, they had all been imported by June of 2013?
 16 MR. KULSCHINSKY: Objection, Your Honor. This
 17 calls for speculation.
 18 JUDGE BIRO: Speculation, yeah.
 19 Go ahead.
 20 BY MS. TARIQ:
 21 Q Have you ever seen an incident where there
 22 wouldn't, a manufacturer would produce something and then it
 23 would not be imported for six months after the expiration of
 24 the certificate?
 25 A Sorry, can you repeat the question?

1 Q I'll just move on.
 2 Do you know when the Agency sent Taotao the notice
 3 of violation for this complaint?
 4 A I believe it was in December of 2013, but I'd have
 5 to double check if you want me to be specific.
 6 Q It was December 24, 2013.
 7 A Okay.
 8 Q CX092--
 9 (Pause.)
 10 Q December 24, 2013, that is a year after all
 11 vehicles in count four had been produced.
 12 A Yes. Roughly.
 13 Q So by testing the catalytic contact through a test
 14 plan approved by the Agency conducted by a pre-approved
 15 laboratory, submitted to the Agency by the professional
 16 engineer retained due to the stipulated agreement, you still
 17 believe that Taotao did not do all that it was required to
 18 do? Or lead to believe it was required to do by the ASA.
 19 Pursuant to just count four.
 20 A To count four?
 21 Q Yes.
 22 A I would have to go back and look at some of the
 23 test reports. I don't recall by engine family what --
 24 Q Well, count four -- Harrison Wolf submitted a
 25 catalytic converter report by SGS on count four. Do you

1 agree?
 2 A Yes.
 3 Q Okay. Do you know why count four, a vehicle from
 4 count four that was collected in 2012 was sent a year later
 5 in 2013 to ERG?
 6 A I don't recall specifically.
 7 Q And how many vehicles in count four are listed in
 8 the proposed penalty?
 9 A I don't recall off the top of my head, but if you
 10 have the exhibit.
 11 JUDGE BIRO: 21,275.
 12 THE WITNESS: Thank you.
 13 BY MS. TARIQ:
 14 Q Do you still believe Taotao was negligent or vocal
 15 when you just talk about the vehicles in, the 21,275
 16 vehicles belonging to count four?
 17 A Yeah, I believe so. I mean I have to, I would
 18 have to go through. I would note that the SGS report is for
 19 a post importation vehicle. We had in our settlement
 20 agreement catalyst testing was required to be pre-
 21 importation. There's, you know, a number of discrepancies
 22 still.
 23 Q Did Harrison Wolf request an extension to the
 24 deadline?
 25 A I know there was communication back and forth with

1 Harrison Wolf about this. I would have to look at that and,
 2 and get back into it to --
 3 Q Do you remember at all if there was an extension
 4 request?
 5 A I remember that the report was very late, so
 6 probably there were some extension requests.
 7 Q So when do you believe the report should have been
 8 sent by?
 9 A I'm sorry?
 10 Q The report on CTA, the count four, Should have
 11 been sent by?
 12 A I don't recall off the top of my head.
 13 Q 2011?
 14 A I think probably summer of 2012 is when it was
 15 due.
 16 Q Do you know how long it takes for SGS to test a
 17 catalytic converter?
 18 A I believe it varies, depending on how many samples
 19 they have and so forth.
 20 Q Would you agree that it takes at least a few
 21 months?
 22 A Not necessarily. No.
 23 JUDGE BIRO: What's the exhibit number of this
 24 document?
 25 MS. TARIQ: CX, sorry. CX76.

1 BY MS. TARIQ:
 2 Q Ms. Isin, can you just read the -- read the last
 3 line over here, or that email, the last --
 4 A Please let us know if an extension of the deadline
 5 to December 1, 2012 will be acceptable.
 6 Q Okay. And then would you please read your
 7 response, the second paragraph? Under thank you for your
 8 message. The paragraph after that.
 9 A It's kind of cut off by the --
 10 Q Oh, I'm sorry.
 11 A -- screen.
 12 "Also we will consider an extension to the
 13 September 1st deadline, but in order to do that we need to
 14 know when we can expect to receive the report."
 15 Q So, Ms. Isin, if an extension was granted to
 16 December 2013, would you then say that Taotao was still
 17 negligent in -- willful and negligent at least, just talking
 18 about count four here.
 19 A Well, yeah, like I said, you know, there are still
 20 some other issues. This was a post-importation vehicle,
 21 should have tested a pre-importation vehicle.
 22 Q And you said that the pre-importation vehicle
 23 test, the annual report would have been due when? According
 24 to the ASA agreement.
 25 A You know, I need to go back and look at the engine

1 families that were covered by each annual report. I don't
2 know when the first time this engine family appeared was.

3 Q Was there not -- in the ASA, were there not dates
4 saying when each report or annual report was due by?

5 A I don't recall.

6 Q Would you mind looking at CX67?

7 JUDGE BIRO: CX67 did you say?

8 MS. TARIQ: Yes. CX67.

9 (Pause.)

10 THE WITNESS: It talks about annual progress
11 reports. I don't see a date here.

12 BY MS. TARIQ:

13 Q Ms. Isin, if you go back to CX76, and if you would
14 just look at the emails from Ms. Goldstein, does it seem
15 like she's asking for a 90 day extension to submit the
16 report?

17 MR. KULSCHINSKY: Your Honor, I'm going to object
18 to the relevance of this line of questioning at this point.
19 We're not here to relitigate the ASA. Ms. Tariq asked
20 whether or not Ms. Isin would still consider or reevaluate
21 the willfulness and negligence factor and she provided an
22 answer to that.

23 MS. TARIQ: I would just say that it's not just
24 the negligence. The relevance would be showing that all
25 vehicles belonging to count four -- basically Taotao did

1 JUDGE BIRO: Okay. So what's the question you
2 want to ask her?

3 MS. TARIQ: Well, was the report due around
4 December 2012? The catalytic test report.

5 THE WITNESS: It looks like, from that email it
6 looks like it may have been, yes, just looking at that page.

7 MS. TARIQ: If there was another extension granted
8 it would still be on or about that time. Somewhere in 2012.
9 And then extensions were granted at least until September
10 1st.

11 I would say at least until September 1st. It says
12 "we will consider an extension to the September 1st
13 deadline."

14 THE WITNESS: On page 896 it says, "We'll allow an
15 extension until December 1st, but we would like you to work
16 with Taotao to at least submit a portion of the report
17 before October 15th."

18 I mean this is kind of a long chain. There's a
19 lot of back and forth. So I don't know if we can simplify
20 it down to there was one extension. This was it.

21 MS. TARIQ: Okay. We'll move on from there.

22 BY MS. TARIQ:

23 Q But these extension requests were requested by the
24 professional engineer hired by Taotao USA pursuant to the
25 stipulated settlement agreement who are making these

1 what it was required to do pursuant to the ASA for count
2 four. I think that would take down the penalty, the
3 proposed penalty -- significantly reduce the proposed
4 penalty if they were not negligent, if they did what they
5 were required to do pursuant to the ASA, and if there was no
6 history of non-compliance because it was an on-road vehicle.

7 JUDGE BIRO: Okay, so the issue here is did she
8 give a 90 day extension?

9 MS. TARIQ: Well, Ms. Isin says that the reason
10 she thinks that count four should be assessed the way that
11 she has assessed it in the proposed penalty is because the
12 report was due before December 2012 but was submitted on
13 December 2012. The line of questioning is trying to get to
14 was well, did they ask for an extension because the approved
15 lab had a backlog? If the extension was granted, then
16 should Taotao be penalized for that?

17 JUDGE BIRO: Okay. Okay. Overruled.

18 So can we look at EPA Exhibit 76 at page 896?
19 Which seems to indicate that they were asking for an
20 extension, and then at the very top it says, from Margaret
21 Goldstein to I believe Ms. Isin, and it says we'll plan to
22 get it to you by December 1st. Is that what you're
23 referring to?

24 MS. TARIQ: Yes. And then below that, the email
25 below says the September 1st deadline.

1 requests.

2 A Yes.

3 Q All right. Do you know if it's common for SGS or
4 another lab to have backlogs?

5 A I -- I wouldn't know.

6 Q But you know if Taotao would have followed the ASA
7 completely it would take possibly six weeks at times to get
8 the catalytic converter test results?

9 A I didn't know that.

10 Q Okay.

11 Ms. Isin, I want to have you look at CX6, 006.

12 A Sorry. 6006? Bates? Or -- Oh, C06. Okay.

13 (Pause.)

14 MS. TARIQ: Your Honor, this might be an instance
15 where we're going to be looking at CBI.

16 JUDGE BIRO: Could we close the courtroom? I
17 don't think it's a question of asking anybody to leave
18 because there's nobody here. We've worn everybody else out.

19 BY MS. TARIQ:

20 Q Ms. Isin, if you would look at EPA 000198 on
21 Exhibit 6.

22 A Yes.

23 Q Do you see the catalytic converter described?

24 A Yes, I do.

25 Q All right. Just try to remember that for just a

1 moment, and I'm going to move you to --
 2 (Pause.)
 3 Q Now if you'd look at Exhibit 9, I know you have to
 4 flip a little bit. I can put it up here.
 5 (Pause.)
 6 Q Does that look like the same catalytic converter
 7 design?
 8 MR. KULSCHINSKY: Your Honor, I'm going to object
 9 to this. The papers all speak for themselves. This is all
 10 on the record. These are argument that can be made in the
 11 brief. If we're just going to be comparing part numbers
 12 between all the COC applications. And further, we're told
 13 there would be a few questions from Ms. Tariq, but it's been
 14 almost 45 minutes now. It is starting to feel like a double
 15 hit in terms of two bites of cross-examining Ms. Isin.
 16 JUDGE BIRO: Okay, we're going to indulge Ms.
 17 Tariq just a little bit more. So overruled.
 18 MR. KULSCHINSKY: Thank you, Your Honor.
 19 MS. TARIQ: Thank you.
 20 THE WITNESS: Sorry, your question?
 21 BY MS. TARIQ:
 22 Q The question was is it true that this was the same
 23 catalytic converter design that you saw in CX6?
 24 A The design appears to be the same. The part
 25 number does seem to be different. But, yeah.

1 Q And then without I guess, just, are you aware of
 2 CX10, you've looked at it before. Would you agree that that
 3 would also have the same design, catalytic converter design?
 4 CX10?
 5 A I'm just checking it real quick.
 6 (Pause.)
 7 A CX10, Bates number 332.
 8 Q I can put it up here if you want.
 9 A Yes, again, with the exception of the part number
 10 it looks to be the same.
 11 Q And is it because 9 and 10 are carry-over
 12 applications?
 13 A That's my understanding.
 14 Q If you would just please look at, I'll just put it
 15 up here. CX10, EPA 000356. The VIN number on top.
 16 A Oh, yes.
 17 Q 5815?
 18 A Yes.
 19 Q And is the test vehicle, test data vehicle from
 20 CX6, is that the same test data vehicle? 5815?
 21 A Yes.
 22 Q So CX 6, 9 and 10 have the same catalytic
 23 converter design, and the same test data vehicle?
 24 A As far as the certification application goes, yes.
 25 Q Thank you. So as far as the violation goes in

1 this matter, which is that the catalytic converters on the
 2 production vehicles did not meet the design specification of
 3 the catalytic converter and the COC application, you would
 4 agree that there's only one catalytic converter design
 5 specification in all three of those COC applications? Six,
 6 nine, and ten?
 7 A Yes.
 8 Q And all vehicles from six, nine and ten did not
 9 match that one design specification?
 10 A Yes.
 11 Q And catalytic converters were basically palladium
 12 catalytic converters? That was the testimony or the
 13 evidence --
 14 A Actually I think for count ten there was hardly
 15 any precious metal at all. Even palladium was low.
 16 Q And there was only one test done on --
 17 A No, --
 18 Q -- catalytic converter.
 19 A -- I believe there were two on count ten. To the
 20 best of my recollection.
 21 Q There was two?
 22 The uncertified vehicles in count six were tested
 23 at CEE pursuant to the test plan? In 2014?
 24 A Yes.
 25 Q And would you agree that there was three samples

1 of the vehicle that were tested at CEE?
 2 A Yes.
 3 Q And we already agreed that they were uncertified
 4 because the catalytic converter did not match the one design
 5 specification in that application?
 6 A Yes.
 7 Q And all three vehicles passed the emission test at
 8 CEE.
 9 A Well, they passed the low hour test with the
 10 deterioration factor.
 11 Q And the low hour test was the test that was
 12 approved by the Agency.
 13 A Yes.
 14 Q So, Ms. Isin, is it true that, well, so although
 15 the Agency does not have emission test data for nine and
 16 ten, they do have emission test data from count six.
 17 A That's correct.
 18 Q And counts six, nine and ten, again, were approved
 19 using the same test data?
 20 A The applications were? Yes.
 21 Q All right.
 22 Ms. Isin, you did not group count nine and ten
 23 together when scaling in your proposed penalty.
 24 A I grouped nine and ten together, but not with one
 25 through eight.

1 Q You're right. One and eight were grouped
 2 together, and then nine and ten were grouped separately.
 3 A Yes.
 4 Q Had you grouped them all together would the
 5 penalty have come significantly, would that have reduced the
 6 proposed penalty significantly?
 7 A It would have reduced the penalty. I'm not sure
 8 by how much. Off the top of my head.
 9 Q I'm sorry, I seem to have lost the proposed
 10 penalty.
 11 (Pause.)
 12 Q So why did you group nine and ten separate from
 13 one and eight?
 14 A Because those violations were discovered after the
 15 filing of our initial complaint, and so we, and they're, you
 16 know, --
 17 Q So nine and ten were discovered after the 2013
 18 notice of violation.
 19 A Exactly. After the notice of violation, but also
 20 the complaint. Yeah.
 21 Q But in 2014 the Agency knew that count six were
 22 uncertified vehicles, that count six did not meet the
 23 catalytic converter design specification.
 24 A Correct.
 25 Q And count nine, the vehicles belonging to count

1 nine, that COC obligation was approved after the Agency
 2 discovered that count six did not meet the design
 3 specification?
 4 A Most likely, yes.
 5 Q Would you agree that count six, count nine was
 6 approved, application of count nine was approved in 2014 and
 7 application for count nine, ten, was approved in 2015?
 8 MR. KULSCHINSKY: Objection. I mean the documents
 9 speak for themselves, and Mr. Jackson would have been the
 10 appropriate witness to speak to this particular matter.
 11 JUDGE BIRO: Overruled. Go ahead.
 12 Is there much more, Ms. Tariq?
 13 MS. TARIQ: No. Almost at the end.
 14 THE WITNESS: That sounds about right.
 15 (Pause.)
 16 MS. TARIQ: I'm sorry.
 17 (Pause.)
 18 BY MS. TARIQ:
 19 Q The Agency is, the Agency approved the COC
 20 application, carry-over COC application, in 2014 and 2013
 21 knowing that the application -- I'm sorry, 2014, 2015,
 22 knowing that the 2013 application did not meet the design
 23 specification that was given in that application. The
 24 vehicles in 2013.
 25 A I'm not aware of what the certification office

1 knew at that time. EPA certification office is responsible
 2 for approving and issuing certificates.
 3 Q So your department.
 4 A My department was the Air Enforcement Division at
 5 the time, not responsible for approving or --
 6 Q Your department knew that the vehicles belonging
 7 to count six were in violation of the Clean Air Act.
 8 A Yes, the Air Enforcement Division was aware of
 9 that.
 10 Q And nobody from your department informed Mr.
 11 Jackson's department of this?
 12 A I don't recall.
 13 Q Is it common practice to not inform the other
 14 department and let violative engines come into the U.S.?
 15 MR. KULSCHINSKY: Objection to the form of that
 16 question, Your Honor.
 17 JUDGE BIRO: The Agency's practice? I don't know.
 18 Overruled, go ahead.
 19 THE WITNESS: It's common practice for the
 20 enforcement office and the certification office to
 21 communicate, but the decisions that both offices make are
 22 separate.
 23 BY MS. TARIQ:
 24 Q Do you suppose a company is capable of doing that,
 25 could do that as well? Maybe one department knows that

1 something's been found to violate and the other doesn't?
 2 And they submit vehicles? Is it possible? I mean it's
 3 possible in the Agency's different departments.
 4 MR. KULSCHINSKY: Your Honor, calls for
 5 speculation.
 6 JUDGE BIRO: Sustained.
 7 MS. TARIQ: I'll move on.
 8 (Pause.)
 9 BY MS. TARIQ:
 10 Q Ms. Isin, you said yesterday that Respondents
 11 could have voluntarily done the emission tests on counts
 12 nine and ten, correct?
 13 A Yes.
 14 Q If they voluntarily did the test and provided the
 15 results to the Agency, and the results showed that the
 16 vehicles passed emissions, count nine and ten would also be
 17 assessed at moderated egregiousness?
 18 A Assuming there were no other issues with the test.
 19 Q And that's because the penalty policy says that if
 20 a company voluntarily provides test results to the Agency,
 21 the Agency may reduce the egregiousness from major to
 22 moderate?
 23 A You're asking if the penalty policy says that?
 24 Q Yes.
 25 A I'm not sure off the top of my head.

1 Q Is your testimony not about the penalty policy? I
 2 mean I can show you the penalty policy, here --
 3 (Pause.)
 4 Q Well, in that case you know what happens if
 5 instead of voluntarily providing test results, the company,
 6 the agency has tests, emission test information pursuant to
 7 a test order?
 8 A I'm sorry? What's the question?
 9 Q In terms of egregiousness and what multiplier to
 10 apply to vehicles, is there any example in the penalty
 11 policy about how to apply that egregiousness factor when the
 12 Agency has information regarding the emissions of
 13 uncertified engines not because the company voluntarily
 14 provided those test results, but because the Agency ordered
 15 them?
 16 A I -- I don't recall.
 17 Q Would you agree that this --
 18 (Pause.)
 19 A Do you want me to read that?
 20 Q Sure, yes, please.
 21 A "However, litigation teams should evaluate the
 22 probative value and utility of emissions testing conducted
 23 subsequent to initiation of an enforcement action."
 24 Q And would you agree that the appropriate value and
 25 utility of emission testing that is submitted pursuant to a

1 test plan, by an approved test plan, well, you wouldn't have
 2 the probative value and utility mission testing concerned
 3 when a test plan has been approved and emission results have
 4 been submitted that have passed emission standards.
 5 A I'm sorry, can you repeat the question?
 6 Q Yes. An example on that page basically says that
 7 you can reclassify an egregious from major to moderate if
 8 the violator is able to demonstrate during settlement
 9 discussions that the vehicles or engine at issue have
 10 emissions that do not exceed the certification emission
 11 levels under the applicable certificate.
 12 MR. KULSCHINSKY: Objection.
 13 MS. TARIQ: The only concern --
 14 MR. KULSCHINSKY: I'm going to object to the
 15 relevance of this in this case. We've had testimony about
 16 counts one through eight being moderate based on emission
 17 test results. Testimony about nine and ten and the basis
 18 for that characterization.
 19 MS. TARIQ: The relevance is that one and eight
 20 have been assessed as moderate even though the only examples
 21 provided in the penalty policy are where there are no
 22 emission results available or emission results are provided
 23 by the violator voluntarily after the initiation of the
 24 action. Here, in this case, the emission results were
 25 available to the Agency prior to the initiation of this

1 action and they showed that all vehicles passed emission
 2 tests. There's no example in the penalty policy of what to
 3 do or what factor to apply in that circumstance. However,
 4 there is another multiplier and that's a minor level of
 5 egregiousness. Without anything in the penalty policy that
 6 says what to do in an instance where you have emission
 7 results before the action is initiated, why would a minor
 8 egregiousness multiplier not be appropriate?
 9 JUDGE BIRO: So, I'm really lost.
 10 MS. TARIQ: It's a lot.
 11 JUDGE BIRO: Really lost.
 12 But is the argument that because they had the
 13 results pursuant to the required testing, pursuant to their
 14 order, that it should be a minor evaluation?
 15 MS. TARIQ: Yes.
 16 JUDGE BIRO: And that's your question, why isn't
 17 it?
 18 MS. TARIQ: Yes.
 19 JUDGE BIRO: Okay how about that.
 20 THE WITNESS: Minor violations, as I explained
 21 yesterday, minor violations are typically label violations,
 22 they're violations about actual or potential harm. They're
 23 not certification violations.
 24 BY MS. TARIQ:
 25 Q Are minor violations harm just to the regulatory

1 scheme but that do not involve actual or potential
 2 emissions?
 3 A Those would be moderate.
 4 Q And where are you getting that from?
 5 A From the penalty policy.
 6 Q That says if there are no actual or potential
 7 emissions you should apply the moderate?
 8 A No. Moderate and major both have actual or
 9 potential harm.
 10 Q And in case there is no actual or potential harm
 11 from excess emissions, what multiplier, what factor is
 12 applied?
 13 A I suppose minor.
 14 Q All right.
 15 MS. TARIQ: I have this final line of questioning.
 16 Your Honor, I don't know if CX28 was ever admitted into
 17 evidence.
 18 JUDGE BIRO: No.
 19 MS. TARIQ: We would like to offer it into
 20 evidence at this time, if there were any objections.
 21 JUDGE BIRO: Are there any objections?
 22 MR. KULSCHINSKY: No, Your Honor.
 23 JUDGE BIRO: CX-28 is admitted into the record.
 24 //
 25 //

Page 840

1 (The document referred to was
 2 marked for identification as
 3 Complainant's Exhibit No. 28
 4 and was received into
 5 evidence.)
 6 MS. TARIQ: I'm going to have just five questions,
 7 and they're leading questions. Very quick on this 28.
 8 JUDGE BIRO: Get with it. I'm hungry.
 9 BY MS. TARIQ:
 10 Q In order to seek a penalty over \$320,000 the EPA,
 11 the Agency has to, in an administrative setting, the EPA and
 12 the DOJ have to make a joint determination --
 13 MR. KULSCHINSKY: Objection, Your Honor. This is
 14 going to jurisdiction I'm not sure has been decided.
 15 MS. TARIQ: It's not going. I'm not going to go
 16 to the jurisdiction issue of the case, just the penalty.
 17 JUDGE BIRO: Uh-huh. So what's the point?
 18 MS. TARIQ: It's just the language of the, Ms.
 19 Dworkin's letter that says that violations that harm the
 20 regulatory scheme but do not cause excess emissions --
 21 JUDGE BIRO: Uh-huh.
 22 MS. TARIQ: I just wanted to ask Ms. Isin if her
 23 calculations were based on actual and potential emissions or
 24 were restricted to harm and regulatory scheme.
 25 JUDGE BIRO: Okay.

Page 841

1 MR. KULSCHINSKY: Your Honor --
 2 JUDGE BIRO: Please, let her finish.
 3 MR. KULSCHINSKY: Withdrawn.
 4 JUDGE BIRO: Go ahead.
 5 THE WITNESS: I'm sorry, you wanted to ask if
 6 these violations are restricted to harm to the regulatory
 7 scheme?
 8 BY MS. TARIQ:
 9 Q Your proposed penalty calculation, does that
 10 include actual and potential emissions or is it restricted
 11 to harm to the regulatory scheme? And does not consider
 12 emissions.
 13 A My penalty calculation considers actual or
 14 potential harm both to the, to the environment, as well as
 15 to the regulatory scheme.
 16 MS. TARIQ: All right. That's all, Your Honor.
 17 JUDGE BIRO: Is it?
 18 MS. TARIQ: Yes.
 19 JUDGE BIRO: Okay.
 20 Okay, it's 1 o'clock. We're going to break for
 21 lunch until 2. Then we're going to come back for redirect.
 22 Thank you, Ms. Isin. Please don't discuss your
 23 testimony with anybody while we're on break.
 24 We only have this courtroom through tomorrow, so
 25 that's when we have to be done, so we should factor that

Page 842

1 into everything you do for the next day and a half. Okay?
 2 All right.
 3 We'll stand in recess.
 4 (Whereupon, at 1:05 p.m., the hearing in the
 5 above-entitled matter was recessed, to reconvene at 2:02
 6 p.m., this same day, October 19, 2017.)
 7 //
 8 //
 9 //
 10 //
 11 //
 12 //
 13 //
 14 //
 15 //
 16 //
 17 //
 18 //
 19 //
 20 //
 21 //
 22 //
 23 //
 24 //
 25 //

Page 843

1 AFTERNOON SESSION
 2 (2:02 p.m.)
 3 JUDGE BIRO: We're going back on the record.
 4 MR. KULSCHINSKY: Your Honor, we have no redirect
 5 for Ms. Isin, and would ask that she be excused at this
 6 time.
 7 JUDGE BIRO: Actually, I would like to ask you a
 8 few questions, if I may.
 9 THE WITNESS: Sure.
 10 JUDGE BIRO: Get some background information.
 11 Ms. Isin, you indicated that there are a number of
 12 foreign companies that import into the United States
 13 motorcycles and ATV vehicles. How many countries are
 14 imports of those types of items into our country?
 15 THE WITNESS: I don't know the number off the top
 16 of my head. The exact number. I would estimate it to be,
 17 you know, between 50 and 100.
 18 JUDGE BIRO: Fifty and 100 countries?
 19 THE WITNESS: I would estimate, yeah.
 20 JUDGE BIRO: And how many companies?
 21 THE WITNESS: Oh, companies. Hundreds. I don't
 22 have an exact number. Probably, Cle Jackson could tell you
 23 how many certificates -- certificate holders there are, and
 24 I would imagine there are at least as many importers.
 25 JUDGE BIRO: Okay. And are some of those

1 companies in Asia?
 2 THE WITNESS: Yes.
 3 JUDGE BIRO: And you indicated that from China,
 4 Taotao ranked I think you said between first and fourth?
 5 THE WITNESS: First to third.
 6 JUDGE BIRO: First to third. In number of
 7 vehicles imported.
 8 THE WITNESS: In declared value.
 9 JUDGE BIRO: Declared value. So not numbers. But
 10 amount to value.
 11 THE WITNESS: It might be the same with number.
 12 I, but my analysis was with declared value.
 13 JUDGE BIRO: Do you know how many total Chinese
 14 companies or how many -- I guess, how many companies import
 15 from China?
 16 THE WITNESS: I don't know the exact number. I
 17 can tell you that imports of this product type from China
 18 are between three to fifteen percent of the total imports of
 19 this product type. Into the United States.
 20 JUDGE BIRO: And the product types are motorbikes
 21 and ATVs. Is that one product type?
 22 THE WITNESS: Yes.
 23 JUDGE BIRO: Okay.
 24 Other places that we import motorbikes and ATVs
 25 from, would that include India and Korea?

1 THE WITNESS: I believe other top importer
 2 countries, or countries of origin are Mexico, Italy. You
 3 know, it varies year from year. I'm just kind of going off
 4 the top of my head, but I do recall that Mexico was on the
 5 list. Italy was on the list for at least one year. It sort
 6 of varies.
 7 JUDGE BIRO: Okay.
 8 Other than motorbikes and ATVs, what do catalysts,
 9 what other items that are covered by mobile source rules are
 10 catalysts contained in?
 11 THE WITNESS: In light duty vehicles, the kind of
 12 vehicle that you would drive, a car. They are, you know --
 13 catalytic converters are also included in heavy-duty trucks.
 14 A different type of catalytic converter, but they're
 15 catalytic converters, nonetheless.
 16 I guess those are the primary ones that I'm aware
 17 of. You know, heavy duty diesel as well as light duty
 18 passenger cars. Recreational vehicles, motorcycles. I
 19 mean, they're not all catalyst equipped, but many of them
 20 are.
 21 JUDGE BIRO: When you were looking into the
 22 financial information for these three Respondents, did they
 23 all advise you, each of the three companies, that they were
 24 claiming an inability to pay?
 25 THE WITNESS: The -- at the time we had those

1 discussions, Taotao USA was representing the manufacturers.
 2 And when -- and so Taotao USA, Mr. Matao Cao told us he had
 3 an inability to pay, I assumed it was on behalf of all of
 4 them. Yeah, that's my assumption. They -- because they all
 5 submitted financial information.
 6 JUDGE BIRO: Did you get any tax returns from any
 7 of the other entities who are Respondents in this case other
 8 than Taotao USA?
 9 THE WITNESS: No tax returns from the Chinese
 10 companies. We got some financial statements. And we got a
 11 narrative explaining, you know, why they felt they couldn't
 12 continue in business.
 13 JUDGE BIRO: But you didn't receive any financial
 14 tax returns? I mean -- not financial. Strike that.
 15 You didn't receive any Chinese tax returns from
 16 the other two Chinese entities.
 17 THE WITNESS: No.
 18 JUDGE BIRO: And did you receive any documentation
 19 regarding -- corporate documentation, what in our country
 20 would be articles of incorporation or bylaws or other
 21 financial statements that are filed with the government in
 22 regard to a corporation in connection with those Chinese
 23 companies?
 24 THE WITNESS: I don't recall receiving anything
 25 like that.

1 JUDGE BIRO: Of the 109,000 more or less vehicles
 2 that came to the U.S. ports, how many of them were
 3 transferred, sold, by Taotao USA to retail dealers?
 4 THE WITNESS: To any dealer or --
 5 JUDGE BIRO: Any dealer.
 6 THE WITNESS: My understanding, all of them. I
 7 don't know of any vehicles left in inventory.
 8 JUDGE BIRO: Okay. So all of those vehicles were
 9 sold to retail dealers who would then sell them to the
 10 public, is that correct?
 11 THE WITNESS: That's my understanding, yes.
 12 JUDGE BIRO: Okay. And is there any reason to
 13 believe that those ATV vehicles and motorcycles are not out
 14 in the public domain?
 15 THE WITNESS: There's no reason not to believe it.
 16 JUDGE BIRO: There's no recall? There hasn't
 17 been --
 18 THE WITNESS: There's been --
 19 JUDGE BIRO: They have not been exported or --
 20 THE WITNESS: That's one of the reasons why I
 21 added the 30 percent gravity for failure to remediate,
 22 because none of the vehicles were recalled or retrofitted
 23 or, you know, remediated in any way. All but -- yeah, only
 24 66, to my knowledge, were exported outside of the United
 25 States.

1 JUDGE BIRO: Now you negotiated the ASA, you
 2 indicated. Who did you negotiate that with?
 3 THE WITNESS: So on EPA's side, Christopher
 4 Thompson was the EPA attorney who negotiated that. I
 5 assisted him. And we negotiated that with Taotao USA. I
 6 was not present at all the meetings, so my information is a
 7 little bit incomplete. But as far as I'm aware, it was Mr.
 8 Matao Cao and Mr. Hillman. From Taotao USA.
 9 JUDGE BIRO: There was no attorney representing
 10 them?
 11 THE WITNESS: No.
 12 JUDGE BIRO: Did Mr. Cao ask for the agreement to
 13 be translated for his benefit, because he could not
 14 otherwise understand what he was being asked to agree to?
 15 THE WITNESS: No. We -- we didn't have any
 16 communication problems as -- from my perspective, during our
 17 interactions with Taotao USA in 2010.
 18 JUDGE BIRO: Okay.
 19 All right. Those were all my questions.
 20 Mr. Kulschinsky, do you have any follow-up
 21 questions to my questions? Okay.
 22 MR. KULSCHINSKY: No, Your Honor. No follow-up
 23 questions.
 24 JUDGE BIRO: Mr. Chu, do you have any follow-up
 25 questions?

1 MR. CHU: Just a couple.
 2 JUDGE BIRO: Okay. That's fine. You can come to
 3 the stand again and ask a few questions.
 4 CROSS-EXAMINATION (Cont'd)
 5 BY MR. CHU:
 6 Q Ms. Isin, you have seen the emails from Matao Cao,
 7 right?
 8 A Which emails?
 9 Q The ones that have been introduced already, the
 10 communications with you and Taotao USA.
 11 A Yes.
 12 Q Would you say that all of his emails were clear
 13 and concise?
 14 A I think he got his point across.
 15 Q Right, so it was not perfect, right?
 16 A It was not 100% perfect, no.
 17 Q But you had no problem, neither you nor
 18 Christopher Thompson, speaking with Mike Hillman, the
 19 general manager at Taotao USA. Is that correct?
 20 A Correct.
 21 Q So do -- is it -- you believe that the general
 22 manager handled those negotiations with Mr. Thompson.
 23 A To my knowledge Mr. Matao Cao was involved.
 24 Q I understand, but is it also your understanding
 25 that the thrust of the negotiations was with Mike Hillman,

1 the general manager for Taotao USA?
 2 A I don't feel comfortable saying it was the thrust.
 3 I'm, you know, it was a long time ago. Like I said, my
 4 knowledge is incomplete because the attorney handling the
 5 case did most of the negotiations.
 6 Q And as far as your understanding of what happened
 7 to the 2015, 2016 vehicles that were added later on, you're
 8 purely speculating as to what happened to them. Is that
 9 accurate?
 10 A Whether they were sold or not? That's what I'm
 11 speculating about?
 12 Q Whether anything happened to them.
 13 A Well, I believe that 66 of them were exported.
 14 Q Right. But the notice was given to include those
 15 vehicles, correct?
 16 A Which notice?
 17 Q There was an amended complaint that added those
 18 vehicles. Do you remember that?
 19 A The vehicles in counts nine and ten. Yes.
 20 Q Right. And is it your understanding that that
 21 complaint was received by representatives of Taotao USA?
 22 A Yes.
 23 Q And is it your further belief that you have no
 24 knowledge as to what happened to those vehicles at this
 25 time?

1 A I assume -- I guess to answer the question, um, as
 2 accurately as possible, I would need to look at the
 3 information request that we sent and remind myself whether
 4 -- oh, you're -- sorry, we're talking about counts nine and
 5 ten.
 6 Uh, yeah, as far as I know, to the best of my
 7 recollection, we received no information that they had been
 8 remediated or exported other than the 66 that we identified.
 9 MR. CHU: Thank you. I'd pass the witness, Your
 10 Honor.
 11 JUDGE BIRO: Okay. Thank you, Ms. Isin.
 12 THE WITNESS: Thanks.
 13 (Whereupon, the witness was excused.)
 14 JUDGE BIRO: Mr. Kulschinsky, would you like to
 15 call your next witness?
 16 MR. KULSCHINSKY: Your Honor, we have no further
 17 witnesses. We just have copies of the two transcripts that
 18 were discussed this morning. I'd like to give them to the
 19 court reporter, if I may.
 20 (Pause.)
 21 JUDGE BIRO: And these are just Matao Cao's
 22 depositions?
 23 MR. KULSCHINSKY: We provided Mr. Cao's deposition
 24 this morning. This is Mr. Garibyan and Mr. Shefftz'
 25 depositions.

1 JUDGE BIRO: Okay. All right.
 2 Is there any further evidence you'd like to
 3 introduce in the record?
 4 MR. KULSCHINSKY: No, Your Honor.
 5 JUDGE BIRO: Before we, before you rest, would you
 6 like us to go over the exhibits that have been admitted?
 7 MR. KULSCHINSKY: Yes, Your Honor.
 8 JUDGE BIRO: You're good on that.
 9 I have as admitted into the record so far,
 10 Complainant's Exhibits 1 through 10; 12 through 14; 19; 22
 11 through 25; 30 and 31. Oh, and 28.
 12 Should we start over?
 13 MR. KULSCHINSKY: I'm sorry, Your Honor. I think
 14 we should start over. I think there were a few that I have
 15 on my, on our list that were missed.
 16 JUDGE BIRO: We'll start over again.
 17 MR. KULSCHINSKY: Okay.
 18 JUDGE BIRO: Exhibits 1 through 10; 12 through 17;
 19 19; 22 through 25; 28; 30 and 31; 35; 42 through 52; 61; 64;
 20 67; 69 through 74; 76 through 79; 81; 92 to 95; 98 to 122;
 21 140; 148; 155; 156A; 159; 161 to 163; 167 and 168; 169
 22 through 171; 183 through 188; 189; 190A; 191; 192; 194; 197
 23 through 203; 205 to 209; 213; 215; 216; 217; and 218.
 24 And Respondent's Exhibits 1; 33; 38; and 39.
 25 Are we all in agreement?

1 Ms. Tariq?
 2 MS. TARIQ: Yes, Your Honor.
 3 MR. KULSCHINSKY: Your Honor, with regards to
 4 Complainant's Exhibits, that matches our list. I have no
 5 basis to dispute -- I believe that matches our count.
 6 Thank you, Your Honor.
 7 JUDGE BIRO: That's great.
 8 How about Bruce, you okay?
 9 REPORTER: I will work out everything off the
 10 record for these exhibits.
 11 JUDGE BIRO: Okay, all right.
 12 With that consensus --
 13 MR. KULSCHINSKY: Complainant rests, Your Honor.
 14 JUDGE BIRO: Thank you.
 15 Mr. Chu?
 16 MR. CHU: Yes, Your Honor, we have a motion for
 17 the floor.
 18 We would ask for a directed verdict in favor of
 19 the Respondents in this matter. One, as to the two Chinese
 20 companies they failed to establish any responsibility that
 21 they would have under the circumstances in these alleged
 22 violations associated with vehicles imported by Taotao USA.
 23 Number two, we would move on a directed verdict,
 24 they have failed to supply any evidence as to causation as
 25 to damages and as to how the particular evidence they put on

1 harms the regulatory scheme that we have in this case, Your
 2 Honor.
 3 JUDGE BIRO: Thank you.
 4 Motion denied. You have already introduced
 5 evidence pre-dating contested issues of fact, for which
 6 we're going to go through the whole process at hearing.
 7 Would you like to make an opening statement, or
 8 call your first witness?
 9 MR. CHU: I'll do both, Your Honor.
 10 May it please the Court, counsels. Your Honor, we
 11 believe that this case here revolves around a simple
 12 application that the evidence will show, this certificate
 13 known as a certificate of conformity. And the evidence will
 14 show that the laws that are referenced in that certificate
 15 actually reference a 1981 statute which this Court is very
 16 familiar with and has an opportunity to review.
 17 We believe that the Respondents are being
 18 subjected to language that totally disappeared in 2012, in
 19 reference to what's called the design specification. That
 20 language was purposely taken out of the 2012 regulations.
 21 But the COC certificates, of which the complaint is based
 22 upon, references the old language, not the new CFR that
 23 purposefully took that language out.
 24 The evidence will show -- has shown, this is
 25 opening including the beginning, that these catalysts and

1 I've used the pancake example, that you can't make a 55
 2 pancake mix with ten parts almonds, five parts pistachio and
 3 three parts pecans, and come out with pancakes that are even
 4 in the process; which is similar to the process that the
 5 evidence shows had taken place here. This wash coal slurry
 6 and metal particles.
 7 The evidence shows, clears showly (sic) because of
 8 a causation factor, you cannot take samples of the wash coat
 9 and equate that to every vehicle not being proper.
 10 And the evidence shows that in 2012 the Margaret
 11 Goldstein selection of not multiple vehicles, rather three
 12 catalysts in her infinite wisdom in reading the ASA.
 13 Knowing that the number of catalysts involved was really the
 14 issue, not the number of vehicles, to lessen the amount of
 15 cost to the company, she, in agreement with the EPA, took
 16 three catalysts and only three catalysts to be tested,
 17 rather than what they did later on, requiring 35 catalysts
 18 to be tested.
 19 And the evidence shows clearly, which is already
 20 in the record, that of those vehicles, they were test
 21 results for the year 2012. And the model numbers, the
 22 evidence will show, matches up. So you can't say 23,000
 23 vehicles automatically were not in conformity for damages
 24 purposes when all you have is a alleged test that was not
 25 part of the record here to establish the causation as to

1 damages to show that 23,000 vehicles were correct.
 2 Because when you look at the evidence, well here's
 3 a test that says that 2012 model was not.
 4 So how can you include 23,000?
 5 So the evidence will show the calculation, the
 6 methods are wrong. The evidence will show that there was
 7 full cooperation to the best of the ability of this foreign
 8 entity. There were no considerations taking (sic) there to
 9 try to work with a country like China who at that time was
 10 not as strong as it is today, but a up-and-coming place.
 11 And the evidence will show that China, this
 12 Chinese company, the Taotao USA company, said we wanted to
 13 be a role model here. And they did their best. They
 14 listened to the EPA. They went ahead and listened to the
 15 suggestions.
 16 When they said something, they paid special
 17 attention. It wasn't a suggestion, it wasn't a lead, it
 18 wasn't a gift. They said some companies use this company,
 19 and they latched onto that. The evidence will show that
 20 they felt that was going to help with the situation.
 21 The ASA, the evidence will show, is clearly poorly
 22 written. Absolutely bad. It doesn't tell when to begin,
 23 when to stop. We know when it was signed. It talks about
 24 the annual report. Well, annual report is a misnomer. An
 25 annual checkup is an annual checkup.

1 So what is the time frame, time reference? Then
 2 you have to guess in that ASA as to what it is they want.
 3 It's signed in 2010, in June. So obviously we can't be
 4 talking about model years 2010 because that would have been
 5 something in 2009.
 6 So potentially, possibly, we could be talking
 7 about the 2011 model years which begin sometime months
 8 before 2011.
 9 So the annual report, if you want to know the
 10 total number of vehicles for that model year, you would have
 11 to wait until sometime in 2011 when they stopped
 12 manufacturing the 2011 models and begin manufacturing 2012.
 13 Because upon renewal, or issuance of a 2012 certificate, the
 14 manufacture can begin, the manufacture of the 2012.
 15 So it would appear that that reporting year is
 16 going to fluctuate, depending upon when the next year's
 17 certificates are approved so you can get the count of the
 18 vehicles. Because when you look at the ASA you will see,
 19 the evidence will show, that it says when a new vehicle or
 20 engine. It doesn't tell you what that means. That's why
 21 you have to go back to that paragraph in the beginning, and
 22 the evidence will show in the depositions we had to guide
 23 Ms. Isin to that to help find it. And it describes the
 24 model year.
 25 So that's your only anchor to tell you when an

1 annual report can possibly be of any benefit. Rather than
 2 mixing years up. Because it requires you in the new model
 3 year to do a catalyst test of that new model year.
 4 So when you submit your application, you have to
 5 go ahead and get that testing done.
 6 The evidence will show through emails and
 7 communications with the EPA, they did not know that --
 8 Taotao USA did not know how to satisfy the EPA Air
 9 Enforcement Divisions' demands of a catalyst test. They
 10 were lost. They took Chinese companies that completely, the
 11 evidence will show, crushed, dissolved these catalysts to
 12 get down to the wash cost elimination, down to the precious
 13 metals, down to separating them, down to measuring the
 14 finite amount and the ratios. That was the whole thing.
 15 But that was never acceptable. The evidence will
 16 show that the EPA said it's Chinese, not meaning that it's
 17 in Chinese, but it's Chinese and we just are not going to be
 18 able to accept these.
 19 So they went ahead and followed Margaret
 20 Goldstein, okay, and went ahead and used SGS, which in 2012,
 21 three was okay. But all of a sudden, which is not the
 22 evidence, and I'm not submitting this evidence, but if the
 23 Court considers it, the test results contradicted their own
 24 test results on the same year, the model.
 25 So the testing was a big issue. The evidence will

1 show that in a paper authored -- at least with Ms. Isin's
 2 name on it, okay? That the method acceptable for analyzing
 3 loads wasn't accepted until 2014 by the NEIC.
 4 So up at this time, these catalyst tests that were
 5 being demanded to be performed had no standard acceptable in
 6 the industry or by the EPA or by EPA's enforcement. It's
 7 kind of like the horse before the cart in this situation,
 8 and that's what we have.
 9 So the evidence will show clearly that my client
 10 did they best they could, got consultants in, got attorneys
 11 in, trying to identify and figure out what it was, because
 12 it became totally impossible. And we didn't really find
 13 out, the evidence will show, until we took the deposition of
 14 Cle Jackson.
 15 Knowing what we knew about the process, that
 16 there's no way that you can get perfect amounts of precious
 17 metals in exact ratios, but rather that this is a aggregate
 18 process where you get enough precious metals that it will
 19 keep the emissions down, and that's what the evidence is
 20 going to show, that the emission standards were never, ever
 21 violated from Taotao USA in these vehicles.
 22 And so it was -- it wasn't until that deposition
 23 this year where we were able to discover on the internet
 24 that the EPA was accepting tolerances. That this exact
 25 number that they were demanding, they said take the

1 catalyst, melt it down, do whatever you have to do, give us
 2 what that unit has. But that unit will -- from that point
 3 on and for every year thereafter, will meet or match the --
 4 will match that requirement. Okay?
 5 But that's not the standard, and therefore the
 6 evidence will show that as soon as s were able to, we
 7 immediately filed addendums to correct the description. And
 8 as such, with that corrected description, as the evidence
 9 will show, the EPA allows these kinds of amendments because
 10 it is a sensible policy to do that.
 11 And as such, these things have all been done, the
 12 evidence will show, and at the end my clients have been
 13 wronged in the situation, and they've spent hundreds of
 14 thousands of dollars unnecessarily on tests and hundreds of
 15 thousands of dollars more on fees and expenses in the
 16 defense of this action, Your Honor.
 17 And we're ready to present.
 18 JUDGE BIRO: Thank you, Mr. Chu.
 19 Would you call your first witness?
 20 MR. CHU: Yes, Your Honor. I would call Mr.
 21 Shefftz.
 22 JUDGE BIRO: Mr. Reporter, would you please swear
 23 the witness?
 24 //
 25 //

1 Whereupon,
 2 JONATHAN SHEFFTZ
 3 having been first duly sworn, was called as a
 4 witness herein, and was examined and testified as follows:
 5 JUDGE BIRO: Please be seated.
 6 DIRECT EXAMINATION
 7 BY MR. CHU:
 8 Q Please state your name for the record.
 9 A First name is Jonathan. Middle initial S. Last
 10 name is Shefftz, spelled S-H-E-F-F-T-Z.
 11 MR. CHU: Your Honor, at this time I would ask
 12 permission to ask the EPA whether or not they would accept
 13 this gentleman as a qualified expert before this Court.
 14 JUDGE BIRO: And what would you like to qualify
 15 him in?
 16 MR. CHU: AS an economist as well as a expert with
 17 the penalty policy calculations.
 18 MR. PALERMO: I object to the characterization of
 19 penalty policy calculations. I have no problem --
 20 JUDGE BIRO: You would agree to have Mr. Shefftz
 21 qualified as an expert as an economist?
 22 MR. PALERMO: Correct.
 23 JUDGE BIRO: Okay.
 24 And in terms of an expert on penalty policy
 25 calculations?

1 MR. PALERMO: I'm not sure what Mr. Chu means by
 2 that.
 3 MR. CHU: I'd be happy to step back and allow
 4 counsel to voir dire him.
 5 JUDGE BIRO: Well, maybe you can lay a foundation
 6 for that expertise, and we could then move forward.
 7 MR. CHU: The question is not that they doubt the
 8 expertise, he said that I don't think that -- basically,
 9 there is a classification of an expert. And my
 10 understanding of an expert is someone that has the ability
 11 to assist the Court to make decisions that normally, that's
 12 not common knowledge.
 13 JUDGE BIRO: We don't normally qualify Agency
 14 staff, describe their penalty policy calculations as
 15 technically experts. But Mr. Shefftz is not an Agency
 16 employee anymore. Or maybe he never was.
 17 MR. PALERMO: Never was. Yes. Correct.
 18 MR. CHU: Never was.
 19 MR. PALERMO: Your Honor, this doesn't match what
 20 the Respondents have placed into the record, the pre-hearing
 21 exchange, as what they were offering Mr. Shefftz for in
 22 terms of his expertise.
 23 JUDGE BIRO: I'll tell you what he did offer him
 24 for.
 25 An independent consulting economist, and he's

1 going to testify about economic benefit component of the
 2 penalty policy.
 3 Can we --
 4 MR. PALERMO: I don't object to that.
 5 JUDGE BIRO: Can we qualify him as an expert in
 6 the economic benefit component of the penalty policy, Mr.
 7 Chu? Is that sufficient?
 8 MR. CHU: I'm okay with that.
 9 JUDGE BIRO: Okay, we will qualify Mr. Shefftz as
 10 an expert economist and in the economic benefit component of
 11 the penalty policy.
 12 MR. CHU: As well as the, I guess without saying
 13 it, the ability to pay components of the policy.
 14 JUDGE BIRO: Mr. Palermo?
 15 MR. PALERMO: I have no objection.
 16 JUDGE BIRO: Okay. And ability to pay component
 17 of the penalty policy.
 18 Okay.
 19 MR. CHU: Thank you. May I proceed?
 20 JUDGE BIRO: Please proceed.
 21 BY MR. CHU:
 22 Q Sir, you've had an opportunity to review data in
 23 this case, have you not?
 24 A Yes, I have.
 25 Q And based upon your review of that data and your

1 background and experience and expertise, would you please
2 tell this Court your findings and your opinions based upon
3 those findings?

4 A Sure. To help make sure, though, that I get the
5 numbers exactly right, is my report here somewhere in these
6 binders?

7 JUDGE BIRO: Do you have a white binder in front
8 of you, Mr. Shefftz?

9 (Pause.)

10 THE WITNESS: Oh, I'm the first one. That's easy.

11 JUDGE BIRO: That's how special you are.

12 BY MR. CHU:

13 Q If you will look at Exhibit 1, is that what you
14 were looking for?

15 A Yes.

16 So my analysis has two components as described in
17 the qualification discussion earlier. Economic benefit and
18 ability to pay.

19 Under economic benefit I analyzed four different
20 scenarios, or we could call it three different scenarios
21 with a slight variation in the calculation of one of them,
22 but four different economic benefit figures at least.

23 And then for ability to pay in my report I
24 described an ABEL analysis run that I performed and since
25 then I have read the reports and deposition testimony of

1 EPA's financial witness, Dr. James Carroll, and I have some
2 opinions on his opinions.

3 So if we're just going to proceed in that
4 narrative way, kind of free form.

5 JUDGE BIRO: Why don't you start with the economic
6 benefit and then we'll talk about ability to pay after that.

7 THE WITNESS: Sure.

8 So I'm not sure how expansive I need to be here,
9 given the free form format, but if I'm prattling on for too
10 much and too long, I'll -- I'm certainly happy to tighten
11 things up.

12 But I was first retained on this case regarding
13 the issue of economic benefit. And given that usually in
14 these, always until now in administrative hearings I've
15 worked for EPA, I wanted to understand what analysis had
16 been performed, since I would not agree to be retained by a
17 Respondent in this case, especially if one of my former
18 colleagues that I see was on the other side or some other
19 qualified expert had performed an economic benefit analysis,
20 and I, the only thing left for me to do would be to nit-pick
21 on minor details that would make almost no difference in the
22 results, perhaps even still within what is often considered
23 a reasonable approximation, to use the typical phrase in
24 these cases.

25 I discovered, much to my surprise and other

1 reactions, that EPA had not performed what I would consider
2 to be an analysis of the economic benefit, but had simply
3 applied a \$15 rule of thumb across each engine at issue in
4 the case.

5 I looked up the penalty policy and it seemed clear
6 to me that that was focused on cases where emissions
7 controls were outright missing as opposed to this case where
8 the issue is, at least as I understand it, the mismatch
9 between what is on the COCs and what was found during the
10 testing of the engines.

11 JUDGE BIRO: I don't mean to cut you off.

12 THE WITNESS: Sure.

13 JUDGE BIRO: But the Agency has indicated they
14 accept your fourth scenario for economic benefit.

15 THE WITNESS: Okay. Sure.

16 JUDGE BIRO: So whatever happened before about the
17 rule of thumb, we can just move on.

18 THE WITNESS: Okay.

19 So then I set up my four scenarios and a tabular
20 summary of the bottom line results appears on -- flipping
21 through here -- on page -- on page 21. Sorry for the small
22 font but I was trying to get this all to fit onto one page.

23 So the first scenario is my analysis of an
24 approach whereby the violations at issue in this case are
25 avoided by keeping essentially the catalytic converters the

1 same but changing the COCs.

2 Now perhaps some analysts would take the point
3 that it's just a piece of paper, you're writing down numbers
4 and there's no cost involved in having the COCs be something
5 different.

6 However, my approach was -- in looking at this --
7 was that hindsight can be 20/20, but it seems to me, and
8 granted I don't know exactly what goes into coming up with
9 COCs, but this is not something that could have been done
10 costlessly, but some additional level of effort and
11 oversight, supervision, testing, et cetera, would have been
12 necessary to ensure that the COCs match up with the
13 catalytic converters, even if the catalytic converters were
14 to have physically remained the same.

15 So to do that analysis, unfortunately I didn't
16 have detailed information on what might have gone into that,
17 so as a relatively rough proxy I used what you see on page
18 -- flipping back now -- page 14.

19 I used employment cost information for
20 environmental engineers, taking standard information from
21 the Department of Labor.

22 Now this is an area of my analysis that could
23 certainly be refined much further. Issues could include:
24 Well, did this oversight and additional testing, et cetera,
25 et cetera, need to occur in China where labor costs would be

1 lower, or instead in the United States?
 2 Is it something that should have been done
 3 internally?
 4 Is it something that should have been outsourced
 5 to other companies?
 6 I don't know the answer to that, but I thought
 7 this was an important component of the analysis, so I wanted
 8 to at least have a rough proxy in there for what the
 9 economic benefit would look like for avoiding that
 10 additional level of effort, so to speak, over the years that
 11 seemed to be at issue in this case.
 12 Then for scenarios two, three and four. These are
 13 all fairly similar to one another, both in approach and in
 14 results. Here it's keeping the COCs the same and instead
 15 altering the precious metals content to match up what was in
 16 the COCs.
 17 Now on page, we're back on page 21 here. All the
 18 four different rows here are alternatives, not additive.
 19 However, the result in figure one is essentially subsumed,
 20 incorporated in the results for scenarios two, three and
 21 four. Because I'm taking the position here, based on my
 22 understanding of the case, that it wasn't just a matter of
 23 having different previous metals compositions in the
 24 catalytic converters, but ensuring that those compositions
 25 matched up with the COCs.

1 So therefore, some level of effort, and therefore
 2 some cost would have been involved in that beyond just the
 3 cost differentials for the various precious metals.
 4 So I wanted to take as comprehensive an approach
 5 as possible, even though it's roughly doubling the economic
 6 benefit results in scenarios two through four.
 7 So with that overview of scenarios two through
 8 four, the different ways I went about it was -- flipping
 9 back now again to page 15. First I did some research from
 10 publicly available sources on the commodity prices for the
 11 three different precious metals at issue in this case.
 12 Then flipping to page 16, which is a rather busy
 13 table. And I apologize for the small font, but I thought it
 14 preferable to cram it all into one page so at least it would
 15 all be there together. The different columns are for the
 16 different engine classes, the different counts in this case
 17 as I understand it.
 18 And then I went through, and I took the
 19 concentrations for the three different precious metals and
 20 the different certificates of conformity.
 21 I looked at the results in the EPA testing and
 22 then I came up with a shortfall or excess, and then I
 23 applied the precious metals prices, and for each engine
 24 class came up with a figure representing the additional cost
 25 in previous metals or sometimes the savings that would have

1 occurred had the catalytic converters in their tested
 2 compositions matched up with what was on the certificates of
 3 conformity.
 4 And then I went through the usual exercise of
 5 calculating the after tax and its present value, just like
 6 in EPA's own BEN model.
 7 In Table 4A, some of the figures resulted in cost
 8 savings for the different engine classes if the compositions
 9 had matched up with the certificates of conformity. This is
 10 because in some of the tests, although there were shortfalls
 11 in certain metals, there were actually excesses of other
 12 metals.
 13 So in this table I simply let the savings offset
 14 the costs and therefore for some of these there's a negative
 15 economic benefit for certain counts.
 16 In my scenario three by contract, which appears on
 17 page 17, what I did here was any shortfalls are essentially
 18 rounded up to zero.
 19 Now, why did I do that? Well, I'm not sure it
 20 really makes that much sense to do that. On the other hand,
 21 I thought that perhaps a scenario where some of these excess
 22 metals amounts are allowed to offset the shortfalls would
 23 not be looked upon positively by EPA. It's possible one
 24 could even take the view that maybe the manufacturer had
 25 additional amounts of the metals that it wouldn't be using

1 for anything else.
 2 I'm not really sure that makes any sense, but I
 3 wanted to at least present what the results would be, if
 4 somehow those excess amounts of the precious metals were not
 5 allowed to be credited against the shortfalls of those
 6 metals.
 7 The bottom line result, though, as we've seen in
 8 the other table, really isn't all that big relative to other
 9 differentials.
 10 The next thing I did was I thought about an
 11 approach where instead of essentially building up metal by
 12 metal, gram by gram, or fraction thereof, a catalytic
 13 converter whose composition matched that of the COCs,
 14 instead what if simply a different supplier was used
 15 altogether.
 16 Unfortunately I didn't have detailed invoices to
 17 support that analysis or at least not invoices that I could
 18 understand completely in English. However, I did receive a
 19 spreadsheet from Respondents that appeared to be showing
 20 that, or at least taking some sort of variation on the
 21 approach that I had in the previous two tables.
 22 So on page 18 what you see is simply publicly
 23 available data on Chinese versus U.S. currency exchange
 24 rates since the spreadsheet that I received was in what
 25 appeared to be Chinese currency.

1 (Clearing throat.) Excuse me. Is there some
2 water?

3 Then on page 19 in Table 6, that represents the
4 results -- thanks. That represents the results of my
5 economic benefit analysis using that spreadsheet.

6 Now I really can't tell you anything about that
7 spreadsheet because I don't know anything else about it
8 other than it had two columns that appeared to be
9 representing the cost for the actual catalytic converters
10 that were used in the vehicles at issue in this case, and
11 the cost for catalytic converters that would have met the
12 COC compositions.

13 JUDGE BIRO: What page are we looking at?

14 THE WITNESS: So I was looking now at page 19.

15 So Table 6, which follows a very similar format to
16 my previous tables, except instead of having all the rows
17 for building up the compliance catalytic converter
18 composition by going through metal by metal and looking at
19 the shortfall or the excess in the tests, instead it has
20 cost per unit procured, cost per unit specified. Those are
21 my words based on my understanding of the spreadsheet I
22 received.

23 And you can see it has the kind of funny-looking
24 Chinese currency symbol that Excel conveniently provided to
25 me. And then I came up with a savings per engine class,

1 apply a foreign exchange rate to it, and then go through the
2 usual after-tax net present value calculations.

3 And once again, those results going through in
4 total, across the two different manufacturers, are on
5 page 21.

6 So page 21, Table 7, that's bringing in the
7 results from all the prior tables; going through the four
8 different scenarios; and breaking it apart not by count, but
9 just by counts one through four and counts five through ten,
10 corresponding to the two different Chinese manufacturers,
11 and then summing it all up. And also giving the monthly
12 increase.

13 And conveniently enough since my calculations were
14 performed for the initially scheduled hearing as of July and
15 now it's three months later, to account for the passage of
16 time since then there's a monthly increase in the italicized
17 columns that can simply be multiplied by the number three,
18 and then add it to the other columns.

19 So the figure that EPA used in its motion to
20 reduce the penalty for something like that is column three.
21 So that corresponds to my approach where I still
22 incorporated my proxy for additional staffing or
23 supervision, based on Department of Labor costs for a
24 portion of an environmental engineer's time, and then added
25 to that my calculations for changing the precious metals

1 composition of the catalytic converters so that they matched
2 up with the certificates of conformity.

3 And specifically scenario three is the one where I
4 essentially just set aside any savings that appear that they
5 would have resulted from the compliance -- I'm sorry, from
6 catalytic converter compositions that matched up with the
7 COCs, given that some of the tests shows an excess of some
8 metals.

9 You'll also notice that that rounded off \$221,000
10 figure which precisely here is the \$220,731. It's barely
11 any different than row four, the \$219,000 figure which is
12 based upon the, what I believe to be the Respondent's
13 spreadsheet showing kind of, well, I'm not sure exactly how
14 they came up, actually I'm not sure at all how they came up
15 with their figures for the compliant versus the actual
16 catalytic converters. But either way, it's somewhat of a
17 moot point since the two figures are almost exactly the
18 same.

19 Row two is the figure when the savings from excess
20 amounts of metals are allowed to be offset against the
21 shortfalls. Once again, it's really not that much of a
22 difference. \$194,000 versus \$220,000.

23 So I think that's my summary of the economic
24 benefit there. I'll pause if, you know --

25 JUDGE BIRO: Did you want to ask him any specific

1 questions?

2 MR. CHU: No, Your Honor.

3 JUDGE BIRO: Okay.

4 Do you want to proceed with cross on that issue or
5 should we just keep going and we'll do it all at one time?

6 MR. PALERMO: Your Honor, I'd prefer to do cross
7 at the end.

8 JUDGE BIRO: Okay. All right.

9 Thank you, Mr. Shefftz. Could you then discuss
10 ability to pay issues?

11 THE WITNESS: Oh, I'm sorry. You said all at one
12 time? Okay. Sorry. For some reason I heard that the other
13 way around.

14 So for ability to pay, as I said, I was retained,
15 I was approached initially to opine on economic benefit.
16 Once I was working on that I was also asked about ability to
17 pay.

18 Although I don't mention in my report, I did
19 testify in deposition. So I will talk very briefly about
20 the two, relatively briefly, as briefly as I can, about the
21 two Chinese manufacturers.

22 I heard the testimony earlier today about some of
23 the information that EPA reviewed about the Chinese
24 manufacturers.

25 On the one hand I found the documentation that was

1 provided to me to be very comprehensive. Everything
 2 appeared to be there. Unfortunately, a lot of what was
 3 there was in what seemed to be Chinese, and therefore I
 4 could not understand.

5 And I did receive what appeared to be financial
 6 statements, or at least components of financial statements.
 7 In other words, I didn't see what appeared to be a cover of
 8 a report or what commonly we would have in the United States
 9 at least, to be things like the letter from the auditors to
 10 management, or a statement of management, or accompanying
 11 notes.

12 However, what I was provided, what I reviewed did
 13 seem to include the three core elements of an income
 14 statement, a statement of cash flows, and a balance
 15 statement.

16 However, there are still so many questions that I
 17 was not able to get answered. Things like:

18 Exactly what period is being covered here? Is it
 19 a full 12 months? Is it a calendar year? Is it a fiscal
 20 year corresponding to something other than a calendar year?

21 And there were what seemed to be partial year
 22 statements, except I wasn't quite sure if they were partial
 23 year statements or something like -- often you'll see the 12
 24 months ended by March 31st of the year. So in other words a
 25 12 month period that doesn't correspond to a calendar year,

1 but it still does represent a whole year's worth of results.

2 I did some of my own analysis on those with an
 3 ABEL-like spreadsheet on my own. But given that I did not
 4 have enough confidence that the financial statements
 5 represented what I would like them to represent, I did not
 6 include that in my report. And therefore, I really don't
 7 have an expert opinion regarding the ability of those two
 8 Chinese manufacturers to pay a penalty.

9 However, I did have comprehensive information on
 10 the American company, Taotao USA. And specifically I had
 11 the U.S. federal tax returns, which are something that's
 12 more straightforward, and -- as we all know.

13 So at the time when I wrote my report in June I
 14 was not aware of any ability to pay analysis that EPA had
 15 performed or at least that EPA had provided to Respondents,
 16 other than what I understood to be some citations to an
 17 interview of I think one of the Chinese manufacturers, just
 18 talking vaguely about how the company was very big and had a
 19 lot of employees or something like that.

20 And although I've used quotes like that sometimes
 21 in my own ability to pay analyses whether for EPA or for
 22 other clients, I would not base an entire ability to pay
 23 analysis on just that.

24 So I restricted my analysis only to the American
 25 company. And given that nothing else had been done at that

1 point I thought at least a first start Would be to run EPA's
 2 own ABEL model.

3 Now the ABEL model is not perfect, but it's still
 4 pretty good at what it does. I can't claim credit for the
 5 original analytical approach of the ABEL model, even though
 6 I developed the current Windows version of the model and
 7 continue to provide support to EPA on it.

8 However, for a case like this where as far as I
 9 could tell the only reasonable means of paying a penalty
 10 would be for Taotao USA to cover it via internally generated
 11 cash flow going into the future. ABEL seemed to be a pretty
 12 good fit. In other words, this was the type of company and
 13 the type of situation for which the ABEL model was designed.

14 So I was testifying in other contexts, typically I
 15 would not use the ABEL model per se, just because it is not
 16 very forthcoming in all of its details and calculations
 17 behind the scenes. The BEN model is that way. I designed
 18 it to be that way. The ABEL model has some very complicated
 19 statistical distribution calculations going on behind the
 20 scenes.

21 Often our kind of number one rule of thumb when I
 22 was at IAC or still have led presentations with staff since
 23 then is don't ever try to explain the entire ABEL model in
 24 Court. However, I felt that since the opposing audience
 25 here in a way was EPA that it would be okay to do that here.

1 So without going into all the details, roughly the
 2 result was about \$700,000 in ability to pay at the
 3 statistical confidence level that EPA typically uses when
 4 presenting the BEN model.

5 So since then, I have read the reports of EPA's
 6 financial witness, Dr. James Carroll, as well as read his
 7 deposition transcript --

8 MR. PALERMO: Your Honor, at this point I'd like
 9 to object to Dr. -- or Mr. Shefftz testifying as an expert
 10 witness on the reports of Dr. Carroll, as those reports were
 11 prepared by an expert in financial corporate finance and
 12 accounting, and a foundation hasn't been laid as to whether
 13 Mr. Shefftz has the requisite expertise in those areas.

14 JUDGE BIRO: What about that?

15 MR. CHU: Your Honor, I believe that since the
 16 financial expert was permitted to comment on Mr. Shefftz, I
 17 think it's only equally beneficial to the situation to the
 18 Court to hear what this expert has to say about that expert
 19 so that the Court can weight whatever way the Court wants to
 20 deal with the testimony.

21 He attacked Mr. Shefftz' work as well.

22 JUDGE BIRO: Mr. Shefftz, do you do any corporate
 23 tax work?

24 THE WITNESS: Corporate tax? Well, I mean I
 25 analyze corporate finances all the time as part of my work.

1 And indeed my economic benefit analysis here entails
2 corporate financial analysis, and that's all part of my
3 consulting practice. So.

4 JUDGE BIRO: Okay, overruled. Go ahead.

5 THE WITNESS: So the first issue is that although
6 it's not in any of Dr. Carroll's -- either of Dr. Carroll's
7 two reports -- in his deposition testimony he does discuss
8 the ABEL computer model.

9 Now he didn't actually run the ABEL computer
10 model, he relied on EPA's running of it. However, he
11 essentially -- and I'm not trying to mischaracterize what he
12 said here. I'm just trying to be as straightforward as
13 possible while not having the transcript in front of me.
14 But he essentially said the ABEL model was either not
15 applicable here or not relevant here or not a good
16 analytical tool. That was essentially the gist of what he
17 was saying.

18 And his basis for that, as far as I could tell
19 from the deposition testimony, was that when he -- or rather
20 on his behalf alternative ABEL runs were performed using
21 different measures of Taotao's book value, the ABEL results
22 stayed the same.

23 Now there are two aspects to the ABEL analysis.
24 One is the ratio analysis, which does not figure directly
25 into the ability to pay results. Now that certainly had to

1 have changed when the ABEL model was run with his different
2 figures for assets and liabilities, but from the deposition
3 transcript it sounded like he was focusing just on the
4 bottom line ability to pay results.

5 That is certainly true, that ABEL would not change
6 in its result based upon different figures for assets and
7 liabilities because the ABEL result is analyzing cash flow.
8 It's coming up with an approximation of cash flow by taking
9 the taxable income for a company and adding back onto that
10 various non-cash expenses, most prominently among those
11 typically depreciation.

12 So rather than somehow invalidating ABEL's
13 applicability to this case; it merely shows that yes, ABEL
14 is focusing on cash flow, which I believe to be an
15 appropriate means of analyzing a company in this situation
16 and in general that's EPA's position too. That's why the
17 ABEL model was created.

18 There can certainly be situations where the ABEL
19 model is missing something and needs to be supplemented or
20 modified in some way, whether it's inputs or some of it's
21 financial parameters. But I have not seen anything here
22 that would support such an essentially setting aside of the
23 ABEL model.

24 Now I understand in one of Dr. Carroll's reports,
25 his relatively brief two-page report, he points out a

1 discrepancy between the purchases that Taotao USA reports on
2 its tax returns versus the value of imported goods declared
3 to Customs officials.

4 I would agree with his opinion there, which I
5 believe is something like -- and we can turn to the report
6 here to get it exact -- but he says something like, he's
7 unable to reach an opinion on that matter.

8 The same with me. I don't know if this is some
9 discrepancy that is easily explained away, and it seems like
10 he does not either.

11 Now if Dr. Carroll has somewhere been claiming
12 that the tax returns are inaccurate with regard specifically
13 to the net income, the taxable income that Taotao is
14 reporting to the federal government, that's another matter
15 altogether, which would require adjustments to the inputs of
16 the ABEL model. But although I did not attend his testimony
17 earlier in this hearing, my understanding is he is not
18 alleging anything like that.

19 The next part of his analysis -- and can someone
20 tell me what exhibit his is at so I can, his report is at,
21 so that I can cite it specifically?

22 MS. TARIQ: I'm sorry, do you mean the amended
23 report?

24 THE WITNESS: I'm sorry?

25 MS. TARIQ: The amended report?

1 THE WITNESS: The very first one where he made his
2 adjustments to the balance sheet.

3 MS. TARIQ: CX-192, I believe.

4 THE WITNESS: So which --

5 JUDGE BIRO: It would be in a black volume.

6 THE WITNESS: Yes.

7 JUDGE BIRO: There are four volumes of
8 Complainant's exhibits. It's probably the last volume.
9 (Pause.)

10 THE WITNESS: Okay.

11 MS. TARIQ: Binder 3 of 4.

12 THE WITNESS: So turning in CX-192 to page 11,
13 which also has the Bates stamp of 2586, so this is under --
14 I'm just waiting for them to get there.

15 So this is under heading F in bold, which is
16 entitled Sources of Funds to Pay the Proposed Fine.

17 And the final sentence in the paragraph says, The
18 following sources should be considered to obtain cash to pay
19 the proposed fine.

20 The first one there is collection of loans made to
21 shareholders.

22 So this is something that's a relatively modest --
23 actually I should back up and say conceptually, that is
24 something we often look at. In other words, the company has
25 an asset that is a loan made to one of its owners, so that

1 could perhaps simply be called in.
2 In the most recent tax return, that's a relatively
3 small amount, about \$76,000. Conceptually, that might be
4 something that should be added to my roughly \$700,000 figure
5 from the ABEL result. However I need to know more about
6 that.

7 Specifically, the first question that Would come
8 to mind is has the owner been foregoing any returns from the
9 company, either in the form of dividends or salary or any
10 other compensation to keep the company going, and instead,
11 just accepting a loan for some period of time in lieu of
12 that?

13 There might be other questions, too. I don't know
14 anything about it at this point. But I just wanted to
15 essentially bound the value of that since it's not very big.
16 It's not insignificant, but it's a relatively small amount.

17 Then going out of order here just because
18 conceptually I wanted to address it that way, number four is
19 liquidation of other assets. This is a larger amount. I'm
20 forgetting what it is off the top of my head. It was at
21 least, actually I can flip through it right now. I might as
22 well get it on the record.

23 (Pause.)

24 THE WITNESS: So after apologizing for my small
25 fonts, this one's even smaller.

1 On the next page which is Exhibit A under
2 reported, 2015, the other assets are approximately \$121,000.

3 Now I have worked on cases before and analyzed
4 other companies before where the company for some odd reason
5 held assets that were entirely unrelated to its line of
6 business.

7 One company I remember specifically was some sort
8 of electronics manufacturer. It had millions of dollars in
9 publicly held stock. For some odd reason, the owners were
10 simply using the company, in addition to its actual
11 productive enterprises, as a vehicle to hold their
12 investment shares. In a situation like that I certainly
13 said yes, all of this could be liquidated without affecting
14 the company's ability to continue in business.

15 Here, I just don't know what the composition of
16 those other assets are. So I can't comment at all as to
17 whether or not they could be considered a source of cash to
18 pay the penalty in this case.

19 The other three items I'll address together.

20 Number two, financing based on account
21 receivables; three, financing based on inventories; five,
22 loan based on equity.

23 So in my == ability to pay analyses in general, I
24 do often talk about the ability to finance the penalty.
25 Ultimately, though, when you take out any sort of debt you

1 have to pay it back, or at least that's certainly the
2 expectation on the lender's part.

3 Could Taotao pay back a loan based on liquidating
4 all its inventories or some portion of them? Yes, but that
5 Would certainly also affect its ability to continue in
6 business, since its business is importing these vehicles and
7 then selling them. So although it could be a source of
8 collateral being used to secure a loan, it's not really a
9 source of paying a penalty unless we're talking about
10 shutting down and liquidating the business.

11 Same on financing based on accounts receivable.
12 These are monies that are coming in based on past sales.
13 And that's how the company stays in business is by getting
14 money for what it sold previously.

15 So in some ways I'm saying yes, that money should
16 be used to pay the penalty when I produce my ABEL result
17 since ultimately ABEL is talking about money coming in from
18 the sales of these vehicles. But it's not like this is
19 really a separate category than internally generated cash
20 flow as represented in the ABEL model.

21 For a loan based on equity, in some ways that's
22 similar to the previous ones. Equity is assets minus
23 liabilities, so these assets have to be something that's
24 either being regenerated through cash flow or that are
25 somehow not related to the ability to continue in business.

1 More expansively, in this report Dr. Carroll comes
2 up with a calculation for equity that's summarized,
3 conveniently enough, on the same page that we're looking at
4 now, in Section E. Summary of Changes in Net Worth.

5 This is, and maybe there's a distinction that only
6 I care about. This is a book measure of, this is book value
7 for the company's net worth. It is not market value.

8 When we're talking about a company that's publicly
9 traded, we have a good idea of what the company is worth
10 because it's publicly traded. And the stock market, through
11 millions of individual investors, comes up essentially with
12 a valuation for that company.

13 Taotao USA is not publicly traded. On its tax
14 returns, the company does have a net worth which Dr. Carroll
15 has here in the first line, equity reported on tax return.
16 He comes up with two adjustments for that. One is based on
17 including accounts receivable which appears to be missing
18 from the tax returns.

19 Now if there was some sensible goal in trying to
20 come up with a more complete balance sheet for the company,
21 and we just wanted to have some rough idea of what it would
22 be if the company's accounts receivable looked like other
23 companies in this industry, that might be a reasonable
24 approach of doing so.

25 However, the two main problems are, having a

1 bigger net worth based on the book value does not mean
 2 somehow the company has a greater ability to pay a penalty,
 3 because that's just a number on paper. It doesn't represent
 4 actual cash the company has that can pay a penalty.
 5 And number two, his source for accounts
 6 receivable, although I do use the RMA publication for other
 7 purposes, I would not use it to determine a company's
 8 financial health. Because it's essentially just saying in
 9 that case that the company's financial health is typical
 10 financial health, at least for some of its components, as
 11 other companies in its industry. Whereas the whole point is
 12 not to just speculate on what the company might look like if
 13 it was like other companies in its industry, but to know
 14 specifically what is the financial condition of this actual
 15 company in reality.
 16 The other adjustment he makes is even more
 17 speculative. He looks at the accounts payable for Taotao
 18 USA and notes that it is quite high.
 19 Now when I see something like that I can have many
 20 reactions to it. One very obvious reaction is accounts
 21 payable, that's what the company owes to its suppliers. If
 22 it's very high, that could mean multiple things. Especially
 23 it could mean the company is having trouble paying its
 24 suppliers in a prompt way and that the bills are essentially
 25 piling up over time.

1 I don't know specifically if that's the case here.
 2 But that is certainly one very strong possibility.
 3 Another could be that these numbers are simply an
 4 accounting convention carried over from prior years and they
 5 have no real financial meaning anymore. However, I did look
 6 at the composition of the accounts receivable broken --
 7 sorry, accounts payable, broken out by how aged it is, and
 8 indeed it was split out among several categories as I would
 9 expect, for something that really represents monies that a
 10 company owes to its suppliers.
 11 Moreover, although -- and I can't remember here if
 12 it's in one of Dr. Carroll's reports or if instead it was in
 13 his deposition testimony, but he talks about how it has been
 14 very high over time. However, and we can flip ahead right
 15 here, maybe there's a larger print version of it, but this
 16 is the one that's easiest to get to.
 17 If you look in Appendix A in the first set of
 18 columns that are reported for 2012 through 2015, the line
 19 for accounts payable, you can see that it's pretty similar
 20 from 2012 to 2013, but then it drops considerably to 2014,
 21 then stays roughly the same by 2015.
 22 In fact, it drops by about \$2.3 million from 2013
 23 to 2014, which indicates to me in the absence of any other
 24 information that this is something that's being paid off.
 25 Or it could be that Taotao USA is having so much trouble

1 paying its suppliers that it's essentially been written off
 2 as a debt by its suppliers.
 3 Instead, Dr. Carroll concludes that these accounts
 4 payable are not merely monies owed by Taotao USA to its
 5 Chinese suppliers, but rather it's a form of equity that
 6 Taotao has.
 7 I really don't understand how he's concluding
 8 that. It appears to be some scenario under which Taotao USA
 9 is not in debt to its Chinese suppliers, but is partially
 10 owed by them. That strikes me as entirely speculative and
 11 not supported by any of the -- anything in the documentary
 12 record in this case.
 13 Moreover, even if it is true, I don't see how that
 14 affects ability to pay. How does that represent where
 15 Taotao USA is actually going to come up with cash to pay a
 16 penalty? There seems to be a very big disconnect to me
 17 there between this somewhat interesting analytical exercise
 18 in accounting versus an actual source of funds to pay a
 19 penalty.
 20 So I think that's the longest I've ever talked
 21 continuously on the record, and I'll switch it over to
 22 counsel to ask me either direct or cross.
 23 MR. CHU: We would pass the witness at this time.
 24 JUDGE BIRO: Okay.
 25 //

1 CROSS-EXAMINATION
 2 BY MR. PALERMO:
 3 Q Hello, Mr. Shefftz.
 4 A Hello again.
 5 Q I want to take us back to the economic benefit
 6 section of your testimony.
 7 A Sure.
 8 Q Shall we go to your report, sir?
 9 A Yep.
 10 Q Would that help you?
 11 (Pause.)
 12 Q Okay, you testified regarding using a proxy for
 13 additional staffing or consultants as part of your economic
 14 benefit analysis, correct?
 15 A Yes.
 16 Q And it was, you used a proxy of a quarter
 17 engineer. Could you explain that?
 18 A Yes. So on page --
 19 (Pause.)
 20 A It's on page 14. Table 2 provides the data and
 21 the calculations for that.
 22 And so -- I don't know if you want me to explain,
 23 or do you just want to stop there?
 24 Q If you can explain what a quarter engineer means.
 25 A Sure, I mean, so, well, I mean the basis for it?

1 The basis for why I used it, or strictly speaking what --
2 Q Roughly, it's not a full-time engineer, but it's
3 an engineer working a quarter of his or her time on the
4 compliance?

5 A So for this I'm not saying necessarily that there
6 should be someone showing up for work at Taotao USA exactly
7 ten hours every week.

8 Instead, I'm trying to come up with some measure
9 of some additional amount beyond just the precious metals
10 cost differentials in my scenario three, representing
11 additional oversight or supervision for ensuring that the
12 catalytic converters actually match up with what's on the
13 COCs.

14 Because in so many of the cases I work on,
15 especially when instead of coming up with the compliance
16 costs on my own like I have, EPA simply says here are these
17 discrete costs coming from an environmental engineer or some
18 sort of enforcement officer that would have been necessary
19 to prevent the violations in this case. Since I was
20 building this up entirely on my own and had more leeway to
21 take what I felt was a more comprehensive approach, I didn't
22 want to just stop at the kind of bottom line or rather bare
23 bones precious metals concentrations.

24 I wanted to add in there some measure of
25 additional supervision and oversight or consulting that

1 would have been necessary to ensure that those precious
2 metals concentrations matched up with the COCs.

3 Now whether that would have been say more money
4 paid to -- Harrison Wolf, did I get that backwards? Wolf
5 and Harrison, whatever the consulting firm that I've seen
6 pop up in some information on the public docket and the
7 email I glanced at this morning on the television screen
8 there from the peanut gallery. Or whether it could be more
9 supervision on behalf of the Chinese manufacturers. I don't
10 know. But I just wanted to come up with some amount that
11 could be used as a proxy for what may have been necessary.

12 And often there's no one right answer to these
13 things. When we're talking about cases where there are
14 specific pieces of equipment that needed to be purchased or
15 in the component of my analysis here we're talking about
16 pieces of metal, quite literally. Very small pieces of
17 metal, but something very tangible like that, my experience
18 is that when -- compliance costs are more of the nature of
19 best practices or whether it's BMPs if I'm remembering the
20 buzz word correctly, that's not strictly speaking what I'm
21 modeling here.

22 But when it gets kind of into softer things like
23 that where there's no strict cutoff, there can be a much
24 wider range of opinion on what the necessary costs would
25 have been. But I wanted to ensure that at least something

1 was here and it wasn't omitted entirely which is so often
2 the situation when I'm working for EPA and EPA is providing
3 me with kind of the bare bones compliance cost estimates.

4 Q Did you consider any information to decide whether
5 this quarter engineer was appropriate? Proxy was
6 appropriate?

7 A I tried, I requested copied -- or I asked if there
8 were any readily available invoices for consultants that
9 actually had been retained, because one approach I thought
10 of was to look at what had been done in this area, and
11 therefore, apply some multiple of that to say that more of
12 the same should have been done.

13 However, that was not readily available. So
14 somewhat arbitrarily I did take a quarter time, but then I
15 also arbitrarily continued it all the way through for four
16 years worth, even though my understanding is, at least my
17 recollection is that I don't think that the imports of these
18 engines occurred over an entire four-year period, although
19 maybe I'm remembering that wrong right now. But I wanted to
20 be sure a relatively long period was covered.

21 Q Did you consider a quality control program to
22 ensure production vehicles matched the vehicle design that
23 was described in the Respondent's certificates of conformity
24 applications?

25 A Essentially what I'm using here is, I'm using that

1 as a proxy for things like that. So I don't know exactly
2 what that would have cost. I would have loved to have some,
3 to see perhaps some proposal on what a comprehensive program
4 like that would cost, and then I would use that.

5 For example in some cases where I've testified for
6 EPA, there have been internal proposals from a company like
7 that that were never pursued, and so therefore I simply
8 based my analysis off some internal company proposal or
9 some, or a bid from an outside consultant that was never
10 acted upon by the company.

11 Here I did not have anything like that, but
12 certainly if there was a cost estimate for a program like
13 that, then that could be a way of refining this analysis
14 that I've done here.

15 Q I just want to turn to your list of your four
16 scenarios. I'm trying to find the page.

17 (Pause.)

18 JUDGE BIRO: Page 21 of his report.

19 BY MR. PALERMO:

20 Q Page 21, sir.

21 So scenario one was additional staffing and/or
22 consulting. Was it -- is it my understanding that you were
23 looking at what additional paperwork was needed to be done
24 to make sure the certificates of conformity matched -- or
25 certificate of conformity applications matched the, what

1 catalytic converters were used?
 2 A Well, so -- although I'm not giving a yes or no
 3 answer, I think this will be more helpful.
 4 What I'm doing here is that that table we were
 5 just looking at previously, I'm kind of having that perform
 6 double duty.
 7 I'm using that for what it would have cost to
 8 ensure that COCs were done differently to match the actual
 9 engines, to match the actual catalytic converters that were
 10 used. And I'm using that same amount for having said the
 11 catalytic converters had more expensive metals compositions
 12 to match the COCs. Still, I'm saying some additional level
 13 of staffing, consulting, supervision, oversight, et cetera,
 14 would have been necessary, and I'm using that same proxy.
 15 So in some alternative universe where this
 16 analysis was even more elaborate than it already is, it --
 17 we could -- I could have, I might have come up with a
 18 scenario where number one, additional staffing and/or
 19 consulting would have been tailored specifically for someone
 20 just coming up with different COCs.
 21 And then for scenarios two through four, the
 22 component of that in addition to the different catalytic
 23 converters would have been something slightly different. In
 24 other words, more of a quality control approach ensuring,
 25 and testing, ensuring that the engines that came in matched

1 the COCs that had already been specified.
 2 But at this level, given that I lacked that
 3 ability to refine it further, I used that same table both
 4 for the entirety of my calculation in scenario one, and then
 5 as a kind of subsumed component or an incorporated component
 6 in the economic benefit figures of rows two, three and four.
 7 Q So you're saying that the same amount of time in
 8 personnel for doing the additional paperwork in scenario one
 9 and carrying out the quality control program to ensure the
 10 catalytic converters matched the COC applications, that you
 11 were getting the right catalytic converters from the
 12 suppliers, that you were ensuring the suppliers knew what
 13 the requirements were for such catalytic converters? You're
 14 saying it's the same amount of time and resources?
 15 A I'm using the same rough proxy for both.
 16 So in other words, or to explain it further, when
 17 I went through scenario one, at least conceptually in my
 18 head; I thought okay, if the COCs were to be different to
 19 match up the actual composition of the catalytic converters.
 20 Although some analyst might take the approach that
 21 well, that's just writing down different numbers on a piece
 22 of paper, my feeling was to ensure that's actually the case,
 23 it would not be costless. So therefore I came up with the
 24 economic benefit result of about 105,000.
 25 And then instead of saying that scenario one

1 versus scenarios two, three and four are entirely
 2 alternative and disregarding those additional costs and
 3 including only the cost differentials for the metals
 4 compositions and the catalytic converters, I wanted to take
 5 a more comprehensive and indeed a more aggressive approach
 6 or a more upwardly-biased approach, and one that is actually
 7 contrary to my client's financial interest, but I felt I had
 8 the latitude to do the most accurate approach that I felt
 9 was justified here.
 10 So I increased the economic benefit, taking not
 11 just the kind of piecemeal or bare bones approach of the
 12 more expensive catalytic converters, but still retaining in
 13 my economic benefit figures for scenarios two, three and
 14 four, some notion of a proxy for additional staffing,
 15 consulting, supervision, et cetera.
 16 Q Did you consider additional testing that would
 17 need to be done to comply?
 18 A Conceptually I considered it, but I did not have
 19 any information at the time on what those tests -- or what
 20 the tests that had been performed did cost, and what
 21 additional tests would have cost.
 22 Q Do you know if Taotao USA is in compliance with
 23 certificate of conformity regulations at this time?
 24 MR. CHU: Objection, calls for a legal conclusion
 25 and relevancy as to this witness.

1 JUDGE BIRO: Overruled.
 2 THE WITNESS: I have no idea.
 3 BY MR. PALERMO:
 4 Q Has Taotao USA communicated to you regarding any
 5 improvements in its procedures to ensure compliance since
 6 2012?
 7 A Taotao USA's communication with me has been
 8 limited to signing a retainer agreement.
 9 Q Going over to ABEL, your ABEL analysis.
 10 You specifically described in your report that
 11 your ability to pay analysis for this matter was limited,
 12 right?
 13 A Yes. As I -- and as I described in my testimony
 14 earlier, I did explore some other things, but well, what I
 15 testified about earlier today.
 16 Q You only used Taotao USA's tax return data for
 17 your analysis, correct?
 18 A Well, my analysis was using the ABEL model and
 19 that's keyed off tax returns. It can use financial
 20 statements in the alternative, someone who understands
 21 financial statements and understands the ABEL model, but I
 22 did not have those so I used the tax returns.
 23 Q You didn't undertake an investigation as to
 24 whether the numbers in Taotao USA's tax returns were
 25 reliable?

1 A I did not attempt to do a tax audit, no.
2 Q Did you ever question whether some of the numbers
3 were accurate? Or an accurate reflection of the company's
4 business?

5 A Well, the receivables, the accounts receivables, I
6 said earlier, it certainly makes sense in Dr. Carroll's
7 reports that they appear to be missing entirely. It would
8 be very odd for a company like that to have exactly zero
9 accounts receivable. So to that extent, I questioned that
10 aspect of it.

11 I did look through to see if there is anything
12 that really stood out and made me wonder. However, looking
13 through it, generally the relationships between the numbers
14 matched up with a company that is importing engines -- I'm
15 sorry -- importing vehicles from a foreign supplier,
16 warehousing them, and then selling them to various other
17 retailers and then receiving payment for it.

18 In other words it didn't seem -- sometimes I'll
19 look through tax returns and there will be travel and
20 entertainment expenses that just seem way out of proportion,
21 or expenses that either in their magnitude or their type
22 just don't seem to make any sense at all. Nothing like that
23 stood out to me by looking at the tax returns.

24 I did find Dr. Carroll's relatively short two-page
25 report interesting about the discrepancy between what's on

1 the tax returns and what's declared to Customs to be
2 interesting. But as he said, I wasn't able to conclude
3 anything from it either.

4 And I think as I explained to you in my deposition
5 testimony I wasn't sure whether it's something like if you
6 just looked at personal recreational gear, stuff that I
7 resell to people, if someone were to go and look at the
8 declaration I made of value on my shipping invoices you'd
9 find a big disconnect. But that's because if you put down
10 \$50 in USPS priority mail, you get the insurance for free.
11 If you put down more than that, you have to pay for it. So,
12 you know, in that context it's not representing a complete
13 accounting record for me.

14 I have no idea if there's some sort of discrepancy
15 like that in the Customs records or instead if it's
16 something else. But Dr. Carroll brought it up in his report
17 and essentially reached the same I don't know conclusion
18 that I did too.

19 MR. PALERMO: Your Honor, could I have a brief
20 sidebar with my counsel?

21 JUDGE BIRO: Of course.

22 (Pause.)

23 BY MR. PALERMO:

24 Q Mr. Shefftz, earlier you testified you had looked
25 at some financial records of the Chinese manufacturers in

1 this case.

2 A Yes.

3 Q JCXI and the Taotao Group, were those, are you
4 familiar with those names?

5 A Yes.

6 Q In your deposition you had indicated that you had
7 taken data from those records and placed them in a
8 spreadsheet, do you recall that?

9 MR. CHU: Your Honor, I'm going to ask that
10 counsel identify the line and page number if he's attempting
11 to use the deposition at this time.

12 JUDGE BIRO: Overruled. Go ahead.

13 THE WITNESS: Yes, and since we're kind of in
14 general cutting to the chase here I can just explain -- I
15 can just essentially repeat the gist of that testimony if
16 you want.

17 BY MR. PALERMO:

18 Q Well, do you recall telling us that in your
19 calculation which was an ABEL analysis, right, or ABEL-like
20 analysis.

21 A Right. I mean I can just explain it and then you
22 can ask -- I just wanted to hurry things up if you want, and
23 -- unless you want to --

24 Q I already heard your testimony about it, I just
25 have a short few follow-up questions.

1 A Okay.

2 Just to explain, it's a spreadsheet --

3 Q No, I -- I -- do not -- there's not a question
4 pending, sir.

5 A Okay.

6 Q You had indicated to us that the results of that
7 calculation showed that one of the companies could pay part
8 of a \$3.2 million penalty and the other result from those
9 calculations showed that the other company could pay the
10 entire amount of that \$3.2 million penalty, is that right?

11 A I don't think that's quite right.

12 One company could pay the entire amount I put in,
13 and one company could pay the other. But if I'm remembering
14 correctly, the \$3.2 million penalty is split between the two
15 different Chinese companies, and each Chinese company is
16 jointly and severally liable for its roughly half of the
17 penalty. But I don't, maybe I'm remembering incorrectly,
18 correct me if I'm wrong. But I thought that neither company
19 was liable for the entire \$3.2 million.

20 Q But there was some indication of ability to pay at
21 least part of that overall penalty by each company based on
22 the information you had, correct?

23 A Yes. Based on the information I have, with all
24 the caveats about it, when I put it through a spreadsheet
25 that essentially replicates the ABEL model and just using

1 the cash flow figure from the financial statements instead
2 of ABEL's approximation of the cash flow from the U.S. tax
3 returns, and given the choice of Chinese versus U.S.
4 currency exchange rates and the decision of which year to
5 use, that was my result. One company could afford to pay
6 the entire amount of the proposed penalty; and one company
7 could pay only a portion.

8 MR. PALERMO: No further questions, Your Honor.

9 MR. CHU: No further questions for this witness,
10 Your Honor. May he be excused?

11 JUDGE BIRO: Yes, he may.

12 Thank you, Mr. Shefftz.
13 (Whereupon, the witness was excused.)

14 MR. CHU: Your Honor, at this time we would ask
15 the Court to take judicial notice of the 1981
16 40 CFR 86.437-78, and for the benefit of the Court I have a
17 copy of that.

18 JUDGE BIRO: What is it that you want me to take
19 administrative notice of?

20 MR. CHU: Permission to approach?

21 JUDGE BIRO: What do you want me to take
22 administrative notice of exactly?

23 MR. CHU: It's the 1981 version of the --

24 JUDGE BIRO: CFR?

25 MR. CHU: Yes, Your Honor. I mean, I'd just given

1 a -- you said give me a copy or show me something, and I'll
2 take notice of it.

3 JUDGE BIRO: Okay.

4 MR. CHU: And Your Honor, we'd also ask that the
5 Court take notice of the 40 CFR 86.427-7A, that is the
6 current through August 23, 2017, which also was the version
7 in 2012.

8 May I, Your Honor?

9 JUDGE BIRO: Okay.

10 So this has been marked for some other purpose. I
11 presume it's Exhibits 3 and 4? What with --

12 MR. CHU: Yes, Your Honor, but this, I'd ask you
13 to ignore the markings. This is just to support the request
14 to take administrative notice of these statutes. These
15 CFRs.

16 JUDGE BIRO: So you want me to take judicial
17 notice of 40 CFR 86.437-78, from 1981, and this is from --

18 MR. CHU: It's current to this present time --

19 JUDGE BIRO: 2017.

20 MR. CHU: Yes, Your Honor. And those were the
21 same CFRs that were utilized in 2012.

22 JUDGE BIRO: Isn't this an issue that we addressed
23 in our accelerated decision?

24 MR. CHU: I'm not sure if it was necessarily -- it
25 was, it would be an issue on the accelerated decision.

1 My understanding was you found liability after
2 they submitted the additional supplemental reports. And
3 when I read I believe page 16 or 17, there was something in
4 there about we could challenge that, which we have not, but
5 I think in that there's something -- and we're not doing
6 this to challenge it. You allowed the supplemental reports
7 and then said something to the effect that if we wanted to
8 address that, which was too late at that time, we could, but
9 I didn't know how we could do that under the circumstances.

10 This is not an attempt to challenge that, it's
11 just saying that when the Court looks at the totality of the
12 circumstances for the damage calculations, to take in mind
13 the particular CFRs that come into play when analyzing what
14 the evidence shows the COC applications used in the language
15 about design specification that's no longer in the
16 particular CFRs pertinent to this situation and the analysis
17 of the civil penalties, if any.

18 JUDGE BIRO: Okay.

19 MR. CHU: And Your Honor, the next presentation is
20 just requesting admission of certain exhibits.

21 JUDGE BIRO: Okay.

22 MR. KLEPP: Your Honor, may I be heard?

23 Just a point of order. I see a lot of writing on
24 the back of the paper, and I'm not sure what it says. So --

25 JUDGE BIRO: On these? Oh. Do you want to give

1 me a copy that's clean?

2 MR. CHU: Yes, Your Honor.

3 JUDGE BIRO: Okay.

4 MR. KLEPP: Also I just want to raise the
5 objection, we have -- this seems not at all related to
6 penalty.

7 JUDGE BIRO: I'm sorry?

8 MR. KLEPP: Not at all related to penalty, Your
9 Honor.

10 JUDGE BIRO: I think that I've already ruled on
11 this design specification issue, I feel like innumerable
12 times, but it could be that I'm tired.

13 But I'll take it into consideration to the extent
14 that it's relevant in my decision on penalty, because I can
15 always look to the CFRs.

16 MR. KLEPP: Thank you, Your Honor.

17 MS. TARIQ: Your Honor, I would just like to, at
18 this time, to offer Respondent's Exhibit 10, 18, 23, 26, and
19 27.

20 JUDGE BIRO: Okay.

21 Exhibit 10 is an email from Margaret of Harrison
22 Wolf dated July 25, 2012 to Jackie Wang.

23 Do you have anybody's response to this document?
24 (Pause.)

25 JUDGE BIRO: So that's a no. Okay, let's move on.

1 MS. TARIQ: The rest of it includes just invoices
 2 from Harrison Wolf and additional emails.
 3 And then we do have a business records affidavit,
 4 Exhibit 27, that authenticates all these documents.
 5 JUDGE BIRO: Okay.
 6 MR. KULSCHINSKY: Your Honor, first we'd like
 7 clarification about -- is this all Respondents' current
 8 Exhibit 10 in the binder that we have as a number of
 9 different types of documents? They all bear that stamp.
 10 JUDGE BIRO: Can you come up here? I can't really
 11 hear you very well.
 12 MR. KULSCHINSKY: Maybe this is comfortable -- if
 13 we're side by side we can understand what we're discussing
 14 literally on the same page.
 15 JUDGE BIRO: Okay.
 16 So Exhibit 10. What are we doing here?
 17 MS. TARIQ: Offering Exhibit 10 into evidence. It
 18 includes -- so this was all part of the pre-hearing exchange
 19 but it was listed on the pre-hearing exchange as RX -- and
 20 let me just -- I believe it was RX-6, RX-7, and the last
 21 portion of it is just, I believe, the same as CX-77. But it
 22 was listed in the pre-hearing exchange. I'm just going to
 23 find the number that was -- that it was listed at.
 24 JUDGE BIRO: Okay, so these documents were a part
 25 of the pre-hearing exchange.

1 MS. TARIQ: Yes.
 2 JUDGE BIRO: Okay, that's great. So do you have a
 3 witness to sponsor them?
 4 MS. TARIQ: We just have the Exhibit 27, the
 5 records affidavit.
 6 JUDGE BIRO: And do you have some authority in the
 7 rules to let me admit business records based on that
 8 certificate?
 9 (Pause.)
 10 MS. TARIQ: I believe Ms. Isin's on these emails.
 11 She might be copied on these. I'm not sure, if it's just
 12 the one email --
 13 JUDGE BIRO: Does the Agency have an objection to
 14 their admission?
 15 MR. KULSCHINSKY: Your Honor, we have no objection
 16 to -- let me check.
 17 JUDGE BIRO: Why don't you check among yourselves.
 18 (Pause.)
 19 MR. KULSCHINSKY: Your Honor, I think we have no
 20 objection to the email that was discussed, which appears to
 21 be from --
 22 JUDGE BIRO: That's page one of Exhibit 10.
 23 MR. KULSCHINSKY: Yes, Your Honor.
 24 I believe one and two we have no -- pages one and
 25 two we'd have no objection.

1 The next, page three through seven appear to be
 2 invoices from Harrison Wolf Consulting. I think those we
 3 would have an objection to.
 4 JUDGE BIRO: I'm sorry, you don't have any
 5 objection --
 6 MR. KULSCHINSKY: No, we would have an objection
 7 to those based both on relevance and foundation.
 8 JUDGE BIRO: Okay.
 9 MR. KULSCHINSKY: Pages 8 through 46, just appear
 10 to be duplicative of Complainant's Exhibit 77. No objection
 11 other than that it appears duplicative.
 12 JUDGE BIRO: Okay.
 13 And is that all of Exhibit 10?
 14 MR. KULSCHINSKY: That appears to be everything
 15 that's marked as Exhibit 10 in the binder.
 16 MS. TARIQ: Your Honor, just about relevance,
 17 these are just monies paid by Taotao to get in compliance.
 18 JUDGE BIRO: I agree. It might be relevant, but
 19 you don't have anybody to authenticate it.
 20 They're not Taotao's documents. They might have
 21 been received by Taotao but I don't know that. You don't
 22 even have somebody here to, that could be available to
 23 authenticate it, and you don't have anybody who could be
 24 cross-examined.
 25 So no.

1 I will admit Exhibit 10, pages 1 and 2, and I'm
 2 not going to admit the rest. It's either duplicative or you
 3 don't have an authenticating witness.
 4 (The document referred to was
 5 marked for identification as
 6 Respondent's Exhibit No. 10,
 7 and pages one and two were
 8 received in evidence.)
 9 JUDGE BIRO: What's the next exhibit?
 10 MS. TARIQ: Exhibit 18.
 11 JUDGE BIRO: Okay. And what is this?
 12 MS. TARIQ: Test reports. There -- all the test
 13 reports that were submitted as CX-2 -- 15? Sixteen, what?
 14 (The document referred to
 15 was marked for identification
 16 as Respondent's Exhibit No.
 17 18.)
 18 MR. KULSCHINSKY: I believe it came to 215.
 19 MS. TARIQ: Except that they include two
 20 additional test reports. I guess all of these were kind of
 21 based on the business records affidavit over here. So if
 22 that's the -- if you object, then --
 23 MR. KULSCHINSKY: Your Honor, we would object.
 24 Again, either these are already in the record and were
 25 authenticated as having them provided to the Agency. The

1 additional test reports that are intermingled with this, we
2 don't believe were provided to the Agency before this
3 litigation began. And we'd object to relevance among other
4 matters.

5 JUDGE BIRO: Okay. So we're not going to admit
6 18.

7 Wait, just to make sure. None of this you agree
8 to, is that it?

9 MR. KULSCHINSKY: Yes, Your Honor. That's
10 correct.

11 JUDGE BIRO: Okay, we're not going to admit RX-18.
12 What's the next one?

13 MS. TARIQ: Exhibit 23. These are invoices paid
14 to CEE. Our expert Larry Swinke (phonetic) would have come
15 and authenticated these, but we agreed that he would not
16 come and testify. I guess, then, it's just up to
17 Complainants now, if you object to it, because he's not
18 here.

19 (The document referred to
20 was marked for identification
21 as Respondent's Exhibit No.
22 23.)

23 MR. KULSCHINSKY: Your Honor, I think we would
24 object both on relevance and Complainant's understanding
25 with regard to Mr. Swinke was --

1 JUDGE BIRO: With regard to who?

2 MR. KULSCHINSKY: Respondents' potential witness,
3 Larry Swinke. There was a discussion where we agreed that
4 the low-hour CEE test reports that were provided in
5 Complainant's pre-hearing exchange would be stipulated to be
6 admissible, and would be -- then there would be no need to
7 call Mr. Swinke.

8 That was Complainant's understanding of that. I
9 don't recall that these particular CEE invoices were
10 discussed as part of that conversation. And so we would
11 object to their admission, and further object to their
12 relevance.

13 MS. TARIQ: I mean, just that these invoices were
14 what -- the monies paid pursuant to the test order. But
15 other than that --

16 JUDGE BIRO: Okay, well you don't have anybody to
17 authenticate them, so Exhibit 23 is not going to be
18 admitted.

19 You know, that's why people do stipulations before
20 hearing. That's why it's really good if you want to get
21 things in, and we can have saved so much time if we had
22 stipulated to exhibits on both sides.

23 But okay, how about 26?

24 MS. TARIQ: That's one of the exhibits, the
25 addendums that Mr. Chu was referring to when he was speaking

1 to Mr. Jackson the first day. I'm not sure if they were
2 admitted into evidence or not. So.

3 (The document referred to
4 was marked for identification
5 as Respondent's Exhibit No.
6 26.)

7 MR. CHU: It's one of theirs, isn't it? It's
8 identified as --

9 JUDGE BIRO: Claimant's Exhibit 26? I don't have
10 it as admitted into the record, and we went over, I think,
11 all of the exhibits for the Respondent which the only ones I
12 know so far were 1 and 33.

13 MS. TARIQ: So we would like to offer Exhibit 26.

14 JUDGE BIRO: Do you have an objection?

15 MR. KULSCHINSKY: Yes, Your Honor.

16 We would object to this exhibit. It's, I think as
17 was discussed on the record, it appears to have been made
18 for litigation. Again, on relevance and lack of foundation,
19 and that it wasn't provided to the Agency until late in this
20 litigation.

21 JUDGE BIRO: Okay. We're not --

22 MR. CHU: Your Honor, we can prove it up by
23 calling one of the Agency attorneys that received it.

24 JUDGE BIRO: We're not putting an Agency attorney
25 on the stand.

1 MR. CHU: It was a document that was testified and
2 used in the direct examination.

3 JUDGE BIRO: Well then, you should have
4 authenticated and admitted it then.

5 Okay, we're not going to admit Exhibit 26.

6 MS. TARIQ: The last one, Your Honor, was just the
7 records affidavits, the business record affidavits. So I'm
8 guessing it's not if the other ones aren't --

9 JUDGE BIRO: Yeah, you know. If you had some
10 other person from the company, that might be really great,
11 but you don't have anybody from the company.

12 MR. CHU: On the 26, Your Honor, I'll call myself
13 to testify as to that document that was sent by me, that was
14 signed.

15 JUDGE BIRO: We do not put attorneys on the stand.

16 MR. CHU: I understand --

17 JUDGE BIRO: You cannot testify in your own case.
18 You cannot be a witness in your own case.

19 MR. CHU: As to a correspondence? I understand,
20 Your Honor, I'm just offering because that's -- I believe
21 that's a letter signed by me to the EPA on behalf of my
22 client.

23 JUDGE BIRO: Yeah, I understand. But it wasn't
24 submitted in the course of this litigation.

25 MR. CHU: They received it.

1 JUDGE BIRO: It wasn't a pleading filed in this
 2 case.
 3 MR. CHU: Yes, I understand that. Okay, and as I
 4 said, I didn't want to violate any contact rules by sending,
 5 having that request sent from my office to their client,
 6 EPA. So I sent it directly to the EPA --
 7 JUDGE BIRO: Well you should have had them
 8 stipulate to it before we got here.
 9 MR. KULSCHINSKY: Your Honor, we don't dispute
 10 that this was included in a supplement to Respondent's pre-
 11 hearing exchange.
 12 JUDGE BIRO: It was --
 13 MR. KULSCHINSKY: That it was provided to us in
 14 that format. So it --
 15 JUDGE BIRO: So do you not object to it going into
 16 the record?
 17 MR. KULSCHINSKY: I believe we do object to it
 18 going into the record just based on its relevance, general
 19 lack of probative value, and it's unreliable. It doesn't
 20 demonstrate anything other than that counsel was able to
 21 prepare a letter requesting this and provided it to us as an
 22 exhibit in this litigation.
 23 So we just object to its inclusion.
 24 (Pause.)
 25 MR. CHU: Your Honor, I must be mistaken on the

1 document. I thought it was talking about the letter we had
 2 talked about, and I'm going to take a minute to look for
 3 that, I'm talking about something else. They're talking
 4 about this. I'm talking about the letter that we talked
 5 about on the addendum, the request, the so-called amendment.
 6 But let me try and find that letter.
 7 I think that one may be in.
 8 (Pause.)
 9 JUDGE BIRO: Already I'm confused again.
 10 (Pause.)
 11 MR. CHU: I'm tired, Your Honor.
 12 So this was not on my letterhead, but it was sent
 13 to the EPA and we had the business affidavit. So what I'll
 14 say is this: We'll brief that topic the Court asked about,
 15 saying show me some authority that a business affidavit
 16 suffices to offer these type of documents as part of the
 17 business records of the company.
 18 And so that is in one of the exhibits that
 19 business record statement. So we'll just --
 20 JUDGE BIRO: But public records are self-
 21 authenticating. If you have certified copies. But
 22 otherwise, business records require somebody.
 23 MR. CHU: Right, and that's what I'm saying. WE
 24 had a statement from the company and that's what she was
 25 referring to, as to --

1 JUDGE BIRO: No, you need more than just a
 2 statement from the company. You need somebody from the
 3 company.
 4 MR. CHU: I understand, Your Honor.
 5 I'm just saying this is what I normally use to
 6 prove up records from the company, is this type of document,
 7 but I hear what the Court is saying. I get it. I'm just
 8 saying -- and then you said show me something that allows
 9 that. We'll bring that up in the briefing.
 10 JUDGE BIRO: Okay. Why don't we do that. You can
 11 argue for the admissibility of these records again in your
 12 briefing, and I'll take it under consideration.
 13 MR. CHU: Yes, Your Honor.
 14 I'm not arguing with the Court, I'm saying I
 15 understand.
 16 JUDGE BIRO: Okay.
 17 All right.
 18 Is there any other witness you want to call, Mr.
 19 Chu?
 20 MR. CHU: No, Your Honor.
 21 JUDGE BIRO: Okay.
 22 Are there any other documents you wish to put into
 23 evidence?
 24 MR. CHU: No, Your Honor.
 25 JUDGE BIRO: Okay. So for the Respondents I have

1 Respondents Exhibit 1, Respondents Exhibit 33. We've marked
 2 as Respondents Exhibit 38 is the deposition of Ms. Isin.
 3 Respondents Exhibit 39, the deposition of Mr. Jackson.
 4 Respondent's Exhibit 10, pages 1 to 2 we've admitted. And I
 5 think those are all the Respondents' exhibits.
 6 MR. CHU: Yes, I believe so, Your Honor.
 7 JUDGE BIRO: Okay.
 8 Do you rest?
 9 MR. CHU: So Respondents will rest, Your Honor.
 10 JUDGE BIRO: Would you like to take a break, Mr.
 11 Kulschinsky, Klepp?
 12 MR. KLEPP: I think we're okay on numbers.
 13 Your Honor, we don't need a break. I think we're
 14 ready to complete --
 15 JUDGE BIRO: No rebuttal?
 16 MR. KLEPP: No.
 17 JUDGE BIRO: Okay. All right. Thank you.
 18 I don't really feel that we need closing arguments
 19 because you're going to have an opportunity to file post-
 20 hearing briefs once you get the transcript which will
 21 hopefully be in the next 30 days or so. And once we get
 22 that transcript we'll send you a copy and we'll send out a
 23 briefing order and set the time for that. If, you know,
 24 then you need additional time, you can ask for it.
 25 It usually takes us six to twelve months to get

1 out our decision. And we'll send it to you in writing.
2 Thank you.
3 MR. CHU: Thank you, Your Honor. We would close
4 JUDGE BIRO: Huh?
5 MR. CHU: We would close, rest, without -- usually
6 I like to hear them say closed, and I'll say closed.
7 JUDGE BIRO: Okay.
8 MR. KLEPP: We would close, Your Honor. Thank
9 you.
10 MR. CHU: We close as well.
11 JUDGE BIRO: All right. Have a good evening.
12 Thank you very much.
13 (Whereupon, at 4:06 p.m., the hearing in the
14 above-entitled matter concluded.)
15 //
16 //
17 //
18 //
19 //
20 //
21 //
22 //
23 //
24 //
25 //

REPORTER'S CERTIFICATE

DOCKET NO.: CAA-HQ-2015-8065
CASE TITLE: Taotao USA, Inc., Taotao Group Co., LTD and
Junyun County Xiangyuan Industry Co., LTD
HEARING DATE: October 19, 2017
LOCATION: Washington, D.C.

I hereby certify that the proceedings and evidence
are contained fully and accurately on the tapes and notes
reported by me at the hearing in the above case before the
U.S. Environmental Protection Agency, Office of
Administrative Law Judges.

Date: October 19, 2017

Rick Sanborn Official Reporter
Heritage Reporting Corporation
1220 L Street, N.W., Suite 206
Washington, D.C. 20005-4018

A				
a.m 688:12	905:23,25	777:6 782:17	addendums	913:6
691:2	accent 710:13	785:18 790:4	860:7 913:25	admission
ABEL 864:24	710:14,16	790:14 791:18	adding 782:14	906:20 909:14
878:2,3,5,11	757:11 760:5,6	798:7,8 800:2	782:14 881:9	913:11
878:13,15,18	accept 731:20	850:9 898:8	addition 885:10	admit 693:22,24
878:23 880:8,9	805:22 814:17	900:3,3	896:22	909:7 911:1,2
880:14,20,21	858:18 861:12	accurately	additional	912:5,11 915:5
880:23 881:1,5	866:14	713:2 851:2	867:10,24	admitted 692:5
881:7,13,17,18	acceptable	921:10	868:10 869:24	693:2 695:10
881:23 882:16	732:5 823:5	accuse 804:23	870:25 873:22	772:6,15 786:3
884:5 886:16	858:15 859:2,5	accused 762:22	891:13 892:9	794:2,6,10,17
886:17,20	accepted 752:3	777:24 802:24	892:11,25	794:19 839:16
899:9,9,18,21	859:3	803:2	895:21,23	839:23 852:6,9
902:19 903:25	accepting	acid 728:21	896:12,18	913:18 914:2
ABEL's 881:12	859:24 884:11	730:5	897:8 898:2,14	914:10 915:4
904:2	accompanying	acknowledges	898:16,21	919:4
ABEL-like	876:10	754:2	906:2 908:2	adopted 727:21
877:3 902:19	accomplish	acronym 701:2	911:20 912:1	adverse 692:17
ability 790:2	727:14	Act 703:14	919:24	advise 845:23
805:16 856:7	account 873:15	722:12 723:23	additive 868:18	advising 803:25
862:10 863:13	885:20	795:9 834:7	address 709:12	affect 886:5
863:16 864:18	accounting	acted 895:10	774:16,20,20	affidavit 908:3
864:23 865:6	879:12 889:4	action 799:8	884:18 885:19	909:5 911:21
875:10,14,16	890:18 901:13	810:3 816:24	906:8	917:13,15
877:7,14,21,22	accounts 886:11	836:23 837:24	addressed	affidavits 915:7
879:2 880:25	887:17,22	838:1,7 860:16	761:14 905:22	915:7
881:4 885:14	888:5,17,20	actions 786:12	adjust 811:13	afford 904:5
885:23,24	889:6,7,19	actively 713:5	adjustable	afforded 694:3
886:5,25 888:2	890:3 900:5,9	acts 722:13	807:23 808:11	694:15
890:14 897:3	accurate 700:18	799:20	809:4,10,19,22	Africa 700:25
899:11 903:20	700:25 702:19	actual 732:8	810:2	after-tax 873:2
able 837:8	704:12,18	734:16,18	adjustment	aged 889:7
858:18 859:23	705:3 707:25	838:22 839:1,6	807:18 809:17	agency 688:1,18
860:6 876:17	709:11 710:23	839:8,10	809:23 810:15	695:14 697:2
901:2 916:20	712:18 714:10	840:23 841:10	888:16	734:5 743:4
above-entitled	714:14 715:6	841:13 872:9	adjustments	774:25 801:5
842:5 920:14	715:10 717:22	874:15 885:10	807:25 882:15	810:5 814:16
absence 770:23	718:13,14	888:4,14	883:2 887:16	814:25 816:13
770:24 889:23	720:1,14	890:18 896:8,9	administrative	820:2,14,15
absolutely	726:12,13	897:19	688:1,14	831:12,15
707:20 735:4	732:20 733:8	add 714:5	807:19,21	832:21 833:1
856:22	734:3 740:9,10	740:23 784:15	808:9 809:11	833:19,19
absorbance	740:20 741:6	785:3 873:18	810:9,10	835:15,20,21
730:10	741:17 743:19	892:24	813:23 840:11	836:6,12,14
absorption	744:25 745:1	added 716:7	865:14 904:19	837:25 840:11
730:11	748:16 750:11	730:7 847:21	904:22 905:14	862:13,15
absorptivity	750:23 751:21	850:7,17	921:13	866:13 909:13
730:13	757:21 764:19	873:24 884:4	admissibility	911:25 912:2
accelerated	767:24 768:5	addendum	918:11	914:19,23,24
	769:22 770:3	917:5	admissible	921:12

Agency's 834:17 835:3	748:7 775:23 776:15 778:6	Amelie 689:4 698:15	727:18 859:2 881:7,15	apologizing 884:24
agents 753:19	799:11 819:19	amended 808:21	906:13	apparently 719:16
aggregate 782:10,10,12 782:13 859:17	833:11 834:18 841:4 856:14 858:5,19,20	850:17 882:22 882:25	anchor 857:25	appeal 785:10
aggressive 898:5	880:4 889:14	amendment 917:5	and/or 895:21 896:18	appear 772:25 779:4 857:15
ago 707:10,10 721:7 850:3	902:12	amendments 860:9	Ane 817:1	874:4 900:7 910:1,9
agree 705:18 708:2 720:10 723:23 724:18 727:16,22,23 729:23 735:2 743:21 744:25 751:12 753:10 755:25 770:15 772:21 773:10 779:5 799:1 802:23 821:1 822:20 829:2 830:4,25 833:5 836:17,24 848:14 861:20 865:16 882:4 910:18 912:7	air 702:9,15,19 702:24 703:11 703:13,13 704:12 720:12 721:4 723:22 727:9,11 771:3 795:8,11 796:12,17 834:4,7,8 858:8	American 720:10 779:7 877:10,24	announced 715:25	APPEARAN... 688:15
agreed 780:17 814:17 831:3 912:15 913:3	alert 750:7 796:6,15	amount 725:11 772:4 782:8,9 786:23 788:25 844:10 855:14 858:14 884:3 884:16,19 892:9 893:10 896:10 897:7 897:14 903:10 903:12 904:6	announcement 745:21	appeared 755:24 824:2 871:19,25 872:8 876:2,5 876:7
agreement 744:22 745:3,6 745:8 749:11 752:23 776:5 777:6 778:7,8 807:19,22 808:10 809:11 810:9,10 812:9 813:6,24 814:16,22,25 815:8,14,25 816:10 820:16 821:20 823:24 826:25 848:12 852:25 855:15 899:8	Alibaba 783:2 790:5	amounts 859:16 870:22,25 871:4 874:20	annual 735:14 741:25 818:18 823:23 824:1,4 824:10 856:24 856:24,25,25 857:9 858:1	appears 704:14 734:13 798:25 828:24 866:20 870:16 887:17 890:8 909:20 910:11,14 914:17
ahead 694:4 700:2 703:19 704:6 716:19 724:21 725:24 733:17 743:6	alkali 730:5	analyses 877:21 885:23	answered 707:21 790:19 876:17	Appendix 889:17
	allegations 710:23	analysis 763:3 844:12 864:16 864:24 865:15 865:19 866:2 866:23 867:15 867:22 868:7 871:17 872:5 877:2,14,23,24 880:1,2,23,24 882:19 891:14 893:15 895:8 895:13 896:16 899:9,11,17,18 902:19,20 906:16	answer 740:6 781:22 788:22 791:25 824:22 851:1 868:6 893:12 896:3	applicability 881:13
	alleged 735:5 803:2 813:18 853:21 855:24	analyst 897:20	answering 707:23 803:11	applicable 837:11 880:15
	alleging 882:18	analytical 878:5 880:16 890:17	answers 694:24 763:22 764:11	application 733:9,14,18,20 734:1 740:1,20 768:17 807:22 812:16 829:24 830:3 831:5 833:6,7,20,20 833:21,22,23 854:12 858:4
	allow 692:17 695:7 787:12 806:13 826:14 862:3	analyze 879:25	anybody 697:10 698:2 827:17 841:23 910:19 910:23 913:16 915:11	applications 742:1 808:10 808:17,19 809:3,5,12,13 813:7 828:12 829:12 830:5 831:20 894:24 895:25 897:10 906:14
	allowable 811:9	analyzed 864:19 885:3	anybody's 907:23	applied 811:20 839:12 866:3 869:23
	allowed 754:11 807:24,25 870:22 871:5 874:20 906:6	analyzing	anymore 697:1 718:22 760:13 862:16 889:5	
	allows 773:18 860:9 918:8		Anyway 757:18	
	almonds 855:2		apart 873:8	
	alphabet 732:25		apologies 794:15	
	altering 868:15		apologize 707:20 720:23 747:18 757:13 869:13	
	alternative 880:20 896:15 898:2 899:20		apologized 752:11	
	alternatives 868:18			
	altogether 871:15 882:15			

applies 799:13	773:21 775:9	aside 717:11	738:21,22	auditors 876:9
apply 692:16	795:14 796:12	874:4 881:22	739:19 765:20	August 752:25
755:10 812:2,4	800:17 805:9	asked 700:5	766:7 767:4	905:6
812:12 836:10	867:22 894:10	707:20 714:19	768:4 781:2	authenticate
836:11 838:3	areas 727:9	715:4 716:13	853:22	910:19,23
839:7 873:1	773:10,20	737:24 749:14	assume 693:8	913:17
894:11	775:1 879:13	752:2,12	758:13 773:9	authenticated
appreciate	arguably 780:14	773:17 777:25	851:1	911:25 912:15
743:15 784:2	argue 804:14	790:19 793:16	assumed 715:11	915:4
approach	918:11	824:19 848:14	846:3	authenticates
742:17 866:24	arguing 918:14	875:16 894:7	assuming	908:4
867:6 868:13	argument	917:14	733:25 741:9	authenticating
869:4 871:11	774:21 801:4	asking 694:17	804:12 835:18	911:3 917:21
871:21 873:21	804:7 828:10	714:18 715:21	assumption	authored 859:1
878:5 887:24	838:12	750:18 754:13	846:4	authority
892:21 894:9	argumentative	763:20 766:3	Assurance	719:16 723:11
896:24 897:20	715:1 758:25	782:15 786:5	688:19	734:4 909:6
898:5,6,8,11	772:7 799:10	786:24 787:10	assurances	917:15
904:20	802:12	789:2,16,17	720:6	authors 702:1
approached	arguments	790:16 797:2	atomic 730:10	auto 722:8
875:15	801:15 919:18	801:20 803:22	attachment	automatically
appropriate	arrest 725:1	805:4,5 824:15	737:13 754:7	855:23
693:5 812:11	article 701:11	825:19 827:17	attachments	available 692:15
833:10 836:24	701:25 726:14	835:23	754:12,14	693:5 694:9
838:8 881:15	726:17,19	aspect 900:10	attacked 879:21	771:18 801:21
894:5,6	articles 700:17	aspects 880:23	attempt 900:1	837:22,25
approval 740:22	700:21 726:8	assessed 813:11	906:10	869:10 871:23
740:23	846:20	814:6,12	attempted	894:8,13
approved 741:5	articulate	825:10,11	773:16 800:8	910:22
757:20 768:16	704:17	835:17 837:20	attempting	Avenue 688:8
816:12 820:14	ASA 699:11,15	assessment	760:21,24	688:19 709:12
825:14 831:12	708:20 711:6	789:19	782:7 902:10	averaging
831:18 833:1,6	719:13 735:16	assessments	attempts 760:17	722:18,20
833:6,7,19	736:9,13,17,24	803:7	attend 882:16	avoided 866:25
837:1,3 857:17	738:10 749:10	asset 883:25	attention 717:20	avoiding 868:9
approving 834:2	753:11,21	assets 881:2,6	720:12,15	aware 698:4
834:5	764:21,24,25	884:19 885:2,5	856:17	704:21 708:20
approximately	765:7 808:18	885:16 886:22	attorney 749:21	708:22 738:9
702:12 708:10	809:13 810:3	886:23	749:23 848:4,9	755:1,17 798:7
712:4 885:2	812:9 813:6	assist 862:11	850:4 914:24	814:16 829:1
approximation	815:8 820:18	assistance	attorneys	833:25 834:8
865:23 881:8	823:24 824:3	707:18 747:1	859:10 914:23	845:16 848:7
904:2	824:19 825:1,5	assisted 848:5	915:15	877:14
April 745:7	827:6 848:1	associate 721:16	ATV 843:13	awareness
aqua 730:9	855:12 856:21	723:22 799:19	847:13	803:23
arbitrarily	857:2,18	associated	ATVs 734:15	
894:14,15	ascribing	703:14 711:1	773:8 844:21	B
arduous 772:20	743:14	716:9 717:20	844:24 845:8	B 688:24 690:1
773:1	Asia 800:2 844:1	721:24 726:11	audience 878:24	742:9,23 743:1
area 726:3	Asian 759:19	733:4,10 736:4	audit 900:1	743:5 744:18

745:20 780:9,9	751:23 753:9	893:9 915:21	817:25 819:3,9	696:2,5,7,10
B/C 746:14	768:3 770:22	belief 704:15	821:16 824:25	696:16,19
bachelor's	790:10 807:18	739:18 748:24	832:25 834:6	697:2,10,12,16
799:23	809:18,23	850:23	belongs 739:12	697:22 698:2,6
back 696:6	837:16 840:23	believe 691:25	780:18	698:11,13,18
702:13 708:21	854:21 863:25	693:3,10	BEN 870:6	698:22,24
713:10 717:3	864:2 868:21	699:24 705:8	878:17 879:4	700:2 703:4,19
718:4 724:14	872:21 873:23	708:13,15	beneficial	704:6 706:19
726:24 731:13	874:12 881:6	709:4,10,23	879:17	713:17,20
733:18,22	885:20,21,22	710:3 711:5,15	benefit 691:22	715:1 716:19
740:8 744:7	886:3,11,12,21	713:17 717:23	720:24 848:13	721:19 722:25
746:25 764:22	887:16 888:1	719:2,23	858:1 863:1,6	723:16 724:5
800:11,14	895:8 903:21	722:17 728:10	863:10 864:17	724:21,25
802:19 804:2	903:23 909:7	745:7 749:8	864:19,22	725:4,24
806:14 808:6	910:7 911:21	754:19 759:12	865:6,13,19	737:10 741:14
817:11,11	916:18	760:10 761:9	866:2,14 868:9	744:2 745:22
819:5 820:22	basically 704:11	761:10 762:1	869:6 870:15	746:2,6 752:11
821:25 822:2	716:14 770:7	765:19 773:18	872:5 874:24	752:16,21
823:25 824:13	801:2 824:25	785:6,22 786:2	875:15 880:1	753:8,13,16,19
826:19 841:21	830:11 837:6	790:7,8,16,24	891:5,14 897:6	753:21 754:1,4
843:3 857:21	862:8	791:19 797:14	897:24 898:10	755:5 756:10
862:3 867:18	basis 691:21	798:15 808:19	898:13 904:16	756:12 757:15
868:17 869:9	693:18 731:15	810:16 811:3	best 700:9	758:20 759:11
881:9 883:23	795:10 837:17	811:23 812:17	718:14 719:23	759:24 762:10
886:1,3 891:5	853:5 880:18	812:21 814:11	721:1,7 745:4	762:13,16,20
906:24	891:25 892:1	815:15,15,18	753:3 813:8	764:4 766:23
background	Bates 711:25	816:14,17,23	815:22 830:20	767:1,17
843:10 864:1	720:3 728:19	816:25 820:4	851:6 856:7,13	769:15 770:11
backlog 825:15	732:12 737:4	820:17,18	859:10 893:19	771:6 772:24
backlogs 827:4	741:7 742:19	821:14,17	better 713:14	773:14,19
backwards	754:17 793:6	822:7,18	723:4 760:11	774:5,13,23
893:4	811:5,11	825:21 830:19	769:23	775:20,22
bad 721:23,24	827:12 829:7	845:1 847:13	beyond 869:2	776:15,18,21
763:12,13	883:13	847:15 849:21	892:9	776:23 777:9
856:22	Beach 708:16	850:13 853:5	bid 895:9	777:15,18
badness 721:17	716:15 717:21	854:11,17	big 858:25 871:8	778:5 780:3,5
bag 725:12	718:12,19	874:12 879:15	877:18 884:15	780:7,11,19,23
Bailey 736:22	719:3	881:14 882:5	890:16 901:9	781:15 783:9
balance 722:12	beans 725:10,16	883:3 906:3	bigger 888:1	783:21 784:24
876:14 883:2	bear 908:9	908:20,21	bills 888:24	785:1,4,11,14
887:20	beg 736:21	909:10,24	binder 864:7	786:5,8,18,21
banking 722:18	began 912:3	911:18 912:2	883:11 908:8	786:25 787:6
722:21,22	beginning 718:9	915:20 916:17	910:15	787:13,17,23
banner 699:17	718:22 779:8	919:6	binders 864:6	787:25 788:3,6
bare 892:22	854:25 857:21	believed 749:23	Biro 688:13	788:11,14,22
894:3 898:11	begins 734:21	bell 766:21,24	691:3,7,12,17	789:9,17
barely 874:10	760:20	bells 758:16,22	692:4 693:1,8	790:20 791:9
base 877:22	behalf 719:13	belonged 741:1	693:12,18,22	793:3,5 794:8
based 694:24	760:22 788:8	belonging	694:6,12,18	794:11,13,19
740:21 751:22	846:3 880:20	769:10 817:14	695:11,20	795:18 797:4

797:10 798:4	904:11,18,21	762:10,12,14	917:22	913:7 915:12
798:14 799:4	904:24 905:3,9	762:17 841:20	busy 869:12	918:18
799:11 800:23	905:16,19,22	841:23 919:10	buzz 893:20	called 699:24
801:4,12,16,22	906:18,21,25	919:13	bylaws 846:20	716:15 800:19
802:13 803:12	907:3,7,10,20	breaking 873:8		854:19 861:3
803:15 804:7	907:25 908:5	breakout 789:7	C	884:1
804:11 805:6	908:10,15,24	bridge 729:6,9	C 689:1 733:6	calling 914:23
805:11,21,24	909:2,6,13,17	brief 693:25	737:13 742:7	calls 704:3 724:2
806:1,4,8,15	909:22 910:4,8	762:19 777:16	743:1,8 744:18	770:9 773:11
806:17,24	910:12,18	785:10 804:8	745:20 817:4	777:7 780:4
807:2,7,9,12	911:9,11 912:5	804:14 806:10	818:4	819:17 835:4
808:23 809:1	912:11 913:1	807:11 828:11	C06 827:12	898:24
819:18 821:11	913:16 914:9	881:25 901:19	CAA-HQ-201...	Camp 709:12
822:23 824:7	914:14,21,24	917:14	688:4 921:3	campus 729:11
825:7,17 826:1	915:3,9,15,17	briefing 693:17	cabinet 795:13	729:14
827:16 828:16	915:23 916:1,7	694:2 918:9,12	calculated	Canada 759:7
833:11 834:17	916:12,15	919:23	710:22 730:12	759:12
835:6 838:9,11	917:9,20 918:1	briefly 875:19	781:24 782:21	Canadians
838:16,19	918:10,16,21	875:20,20	788:20 805:17	759:8
839:18,21,23	918:25 919:7	briefs 801:15	806:2	Cao 692:12,14
840:8,17,21,25	919:10,15,17	919:20	calculating	697:25 708:3
841:2,4,17,19	920:4,7,11	bring 918:9	806:5 870:5	709:21,24
843:3,7,10,18	birth 796:21,24	bringing 873:6	calculation	710:8,14
843:20,25	bit 760:8,9	broad 774:1	776:12 782:25	731:19 748:19
844:3,6,9,13	808:4,24	broken 724:18	783:5,10,11,15	749:17 797:15
844:20,23	814:20 828:4	781:9 889:6,7	788:18 807:15	846:2 848:8,12
845:7,21 846:6	828:17 848:7	Brooks 719:13	841:9,13 856:5	849:6,23
846:13,18	bites 828:15	719:14	864:21 887:2	Cao's 692:20
847:1,5,8,12	black 883:5	brought 773:15	897:4 902:19	693:23 695:13
847:16,19	blame 779:24	774:16,19	903:7	792:2 851:21
848:1,9,12,18	blaming 800:24	901:16	calculations	851:23
848:24 849:2	BMPs 893:19	Bruce 853:8	710:22 771:19	capable 834:24
851:11,14,21	bold 883:15	BTAOX.250A...	781:12,13	car 722:11
852:1,5,8,16	bones 892:23	739:24	789:19 840:23	780:16 845:12
852:18 853:7	894:3 898:11	building 688:7	861:17,19,25	Cara 689:4
853:11,14	boo-boo 744:18	724:16 745:23	862:14 873:2	698:15
854:3 860:18	book 747:2	871:11 872:17	873:13,25	carburetors
860:22 861:5	880:21 887:6,6	892:20	878:16,19	807:24 808:14
861:14,20,23	888:1	built 715:13	891:21 903:9	care 887:6
862:5,13,23	Boston 777:3	737:20 768:24	906:12	carried 889:4
863:5,9,14,16	bottles 725:2	769:25	calculator	Carroll 694:5
863:20 864:7	bottom 866:20	business 774:8,9	781:23	865:1 879:6,10
864:11 865:5	871:7 881:4	774:11 799:24	calendar 734:21	882:11 887:1
866:11,13,16	892:22	846:12 885:6	876:19,20,25	887:14 890:3
872:13 874:25	bound 884:15	885:14 886:6,6	California	901:16
875:3,8 879:14	box 724:14	886:10,13,25	717:21	Carroll's 880:6
879:22 880:4	Boy 777:13,22	900:4 908:3	call 692:14	880:6 881:24
883:5,7 890:24	Branch 702:10	909:7 911:21	740:16 851:15	889:12 900:6
895:18 899:1	break 715:18	915:7 917:13	854:8 860:19	900:24
901:21 902:12	724:25 762:6	917:15,17,19	860:20 864:20	Carrollton

709:11,13	729:18 730:1	causation	741:25 742:2	811:2 818:2
713:4 715:5	744:9 745:15	853:24 855:8	743:2 798:9	820:5 909:16
carry 803:3	746:16 747:19	855:25	829:24 833:25	909:17
carry- 733:25	747:22 750:10	cause 840:20	834:1,20	checking 829:5
carry-over	750:13,19,25	caveats 903:24	837:10 838:23	checklists 748:9
733:11 740:14	751:3,6,10,18	CBI 827:15	certified 697:24	754:19
740:20 741:6	751:19,20,24	CEE 757:20	737:19 795:8	checkup 856:25
742:6 829:11	752:7,24	758:4,6 830:23	805:7 917:21	856:25
833:20	753:10,12,16	831:1,8 912:14	certify 921:9	chemistry 731:9
carry-overs	754:15,20	913:4,9	certifying	Chen 798:15
740:12,13	758:10 763:5	ceiling 745:24	740:17,18	Chief 688:14
carrying 897:9	763:16 780:13	Center 701:10	743:4	China 708:21
cars 845:18	814:20,23	certain 695:4	cetera 799:20	726:6 727:1,5
cart 859:7	815:1 816:13	708:23 709:1,7	867:11,24,25	727:6 731:19
case 699:23	817:13,18,21	710:7 712:19	896:13 898:15	734:3 752:8
770:22 777:11	821:20 845:19	717:4,11	CFR 854:22	776:2 779:12
777:22 778:2,2	858:3,9 859:4	722:12 723:25	904:16,24	787:21 788:19
779:1 780:15	860:1	724:25 736:4	905:5,17	789:18 791:2,5
780:20,22	catalysts 725:20	764:8,12	CFRs 905:15,21	797:25 798:21
803:12,17	726:2,4,6,15	772:11 791:15	906:13,16	844:3,15,17
805:23 811:16	727:1,5,6,18	807:23,24,25	907:15	856:9,11
812:6,11,12	845:8,10	808:11 870:11	chain 826:18	867:25
836:4 837:15	854:25 855:12	870:15 906:20	challenge	Chinese 727:25
837:24 839:10	855:13,16,16	certainly 711:13	787:20 906:4,6	728:9,17
840:16 846:7	855:17 858:11	764:11 865:10	906:10	744:10 748:18
850:5 854:1,11	catalytic 726:18	867:23 880:25	challenged	752:25 753:5,9
863:23 865:12	727:12 814:18	881:5,18	693:7	754:20 772:19
865:17 866:4,7	819:7 820:13	885:12 886:1,5	chandeliers	776:4 779:13
866:24 868:11	820:25 822:17	889:2 895:12	746:1,2	791:5 798:10
868:22 869:11	826:4 827:8,23	900:6	change 741:24	798:15 800:4,9
869:16 872:10	828:6,23 829:3	certificate	743:7 881:5	800:18 801:6,6
878:8 881:13	829:22 830:1,3	768:15,17	changed 742:25	801:17,22
885:18 888:9	830:4,11,12,18	785:22 812:10	881:1	802:2,8,23
889:1 890:12	831:4 832:23	818:10,10,12	Changes 887:4	804:4,16,16,23
892:19 897:22	845:13,14,15	818:14 819:24	changing 867:1	804:24 844:13
902:1 915:17	866:25 867:13	837:11 843:23	873:25	846:9,15,16,22
915:18 916:2	867:13 868:24	854:12,13,14	characterizati...	853:19 856:12
921:4,11	870:1 871:12	857:13 895:25	767:16 772:23	858:10,16,17
cases 865:24	872:9,11,17	898:23 909:8	837:18 861:18	858:17 871:23
866:6 885:3	874:1,6,16	921:1	characterizing	871:25 872:24
892:14 893:13	892:12 896:1,9	certificates	774:22	873:10 875:21
895:5	896:11,22	755:10 776:19	characters	875:23 876:3
cash 876:14	897:10,11,13	834:2 843:23	742:8	877:8,17 890:5
878:11 881:7,8	897:19 898:4	854:21 857:17	charged 748:17	890:9 893:9
881:14 883:18	898:12	869:20 870:2,9	chart 766:1,2,5	901:25 903:15
885:17 886:19	catch 705:6	874:2 894:23	766:10,13	903:15 904:3
886:24 888:4	categories 889:8	895:24	773:16 782:16	Chinese-owned
890:15 904:1,2	category 811:14	certification	charts 736:1	798:6
catalyst 708:18	886:19	714:7 735:14	chase 902:14	Chinglish
727:15 728:7	caught 717:20	735:14 740:21	check 717:4	759:21

chocolate 725:7 725:12	759:15 760:1 762:8,12,21,22 763:1 764:7 766:24 767:2,3 767:18,19 768:1,2 769:18 770:13 771:8,9 772:10 773:2 773:13,15,23 774:7,15 775:2 775:5,21,24 776:1,10,14,16 776:20,22,24 777:2,11,17,20 777:21 778:4,9 780:2,6,8,17 780:21,24 781:1,4,11,18 783:7,12,13,20 784:1,25 785:5 785:13,16 786:7,10,20,23 787:2,8,15,19 787:24 788:1,5 788:7,16,24 789:15 790:21 791:10 793:4,6 793:8 794:7,9 794:15 795:1 795:20,23 797:5,13 798:5 798:17 799:5 799:14 800:22 800:24 801:7 801:14,19,24 801:25 802:15 803:11,14,18 804:9,15 805:3 805:8,22,25 806:3,9,16,19 806:23,25 807:5,8 813:9 848:24 849:1,5 851:9 853:15 853:16 854:9 860:18,20 861:7,11,16 862:1,3,7,18 863:7,8,12,19 863:21 864:12	875:2 879:15 890:23 898:24 902:9 904:9,14 904:20,23,25 905:4,12,18,20 905:24 906:19 907:2 913:25 914:7,22 915:1 915:12,16,19 915:25 916:3 916:25 917:11 917:23 918:4 918:13,19,20 918:24 919:6,9 920:3,5,10	classification 862:9 classified 791:4 classroom 706:17 Cle 755:9 843:22 859:14 clean 703:13 723:22 771:2 795:8 834:7 907:1 clear 718:5 739:9,13 745:19 763:21 765:17 782:6,7 785:10 789:7 791:16 793:9 805:8 849:12 866:5 Clearing 872:1 clearly 855:19 856:21 859:9 clears 855:7 client 859:9 915:22 916:5 client's 898:7 clients 860:12 877:22 close 827:16 920:3,5,8,10 closed 920:6,6 closing 919:18 clued 727:10 coal 855:5 coat 855:8 COC 733:8 734:25 807:22 808:10 809:12 812:15,16 813:7 818:10 819:12 828:12 830:3,5 833:1 833:19,20 854:21 872:12 897:10 906:14 COCs 866:9 867:1,4,9,12 868:14,16,25 871:13 874:7 892:13 893:2	896:8,12,20 897:1,18 collaborative 719:10 collateral 886:8 colleagues 865:18 collected 712:14 817:18,22 821:4 collection 883:20 colloquial 802:16 color 794:3 column 873:20 columns 869:15 872:8 873:17 873:18 889:18 combined 788:21 come 694:19 725:1 731:5 806:14 832:5 834:14 841:21 849:2 855:3 884:7 887:20 890:15 892:8 893:10 896:17 906:13 908:10 912:14,16 comes 887:1,11 887:16 comfortable 743:13 850:2 908:12 coming 717:19 867:8 881:8 886:12,17 892:15,17 896:20 commend 699:5 comment 879:16 885:16 commodity 869:10 common 716:10 716:11 726:23 827:3 834:13 834:19 862:12
----------------------------------	---	---	--	--

commonly 876:8	881:15 883:24 884:9,10 885:4 885:7,10	850:17,21 854:21	compositions 868:23,24	877:4 879:3
communicate 800:8 801:1 834:21	886:13 887:8,9 887:12,14,20	Complaint's 817:4	870:2,8 872:12 874:6 896:11 898:4	confirm 719:24 746:12 753:25
communicated 899:4	888:2,4,12,15 888:21,23	complaints 760:25 761:5 761:15,19	compound 803:10	confirming 756:25
communication 821:25 848:16 899:7	889:10 895:6,8 895:10 900:8 900:14 903:9	complete 694:15 694:25 695:9 747:19 750:13 750:14 751:2 751:10,24 887:20 901:12 919:14	comprehensive 869:4 876:1 877:9 892:21 895:3 898:5	conformity 854:13 855:23 869:20 870:3,9 874:2 894:23 895:24,25 898:23
communicatio... 802:9 849:10 858:7	903:12,13,15 903:18,21 904:5,6 915:10 915:11 917:17 917:24 918:2,3 918:6	completely 705:17 728:22 731:1 827:7 858:10 871:18	computer 880:8 880:9	confused 780:23 785:8 788:11 788:12 917:9
companies 722:4,11,11 755:17 772:4 772:19 776:2,4 778:22,24,25 779:2,10,10,13 781:10 782:16 790:7 793:17 798:7 800:5 801:6 802:8,23 803:6 804:4,17 816:7 843:12 843:20,21 844:1,14,14 845:23 846:10 846:23 853:20 856:18 858:10 868:5 885:4 887:23 888:11 888:13 903:7 903:15	company's 793:19 885:14 887:7,22 888:7 888:9 900:3	completeness 754:11	concentrations 869:19 892:23 893:2	confusing 710:7
790:7 793:17 798:7 800:5 801:6 802:8,23 803:6 804:4,17 816:7 843:12 843:20,21 844:1,14,14 845:23 846:10 846:23 853:20 856:18 858:10 868:5 885:4 887:23 888:11 888:13 903:7 903:15	compare 702:25	compliance 688:19 707:18 726:7,16 727:12 735:16 749:4 754:23 761:2,3 776:19 809:18 814:3 815:2,6,9 872:17 874:5 892:4,15 893:18 894:3 898:22 899:5 910:17	concept 740:14	connection 846:22
790:7 793:17 798:7 800:5 801:6 802:8,23 803:6 804:4,17 816:7 843:12 843:20,21 844:1,14,14 845:23 846:10 846:23 853:20 856:18 858:10 868:5 885:4 887:23 888:11 888:13 903:7 903:15	compared 712:2 803:15	completeness 754:11	conceptually 883:23 884:3 884:18 897:17 898:18	consensus 853:12
790:7 793:17 798:7 800:5 801:6 802:8,23 803:6 804:4,17 816:7 843:12 843:20,21 844:1,14,14 845:23 846:10 846:23 853:20 856:18 858:10 868:5 885:4 887:23 888:11 888:13 903:7 903:15	comparing 778:2 828:11	compliance 688:19 707:18 726:7,16 727:12 735:16 749:4 754:23 761:2,3 776:19 809:18 814:3 815:2,6,9 872:17 874:5 892:4,15 893:18 894:3 898:22 899:5 910:17	concern 837:13	consequences 724:1
790:7 793:17 798:7 800:5 801:6 802:8,23 803:6 804:4,17 816:7 843:12 843:20,21 844:1,14,14 845:23 846:10 846:23 853:20 856:18 858:10 868:5 885:4 887:23 888:11 888:13 903:7 903:15	compensation 884:10	compliance 688:19 707:18 726:7,16 727:12 735:16 749:4 754:23 761:2,3 776:19 809:18 814:3 815:2,6,9 872:17 874:5 892:4,15 893:18 894:3 898:22 899:5 910:17	concerned 763:24,24 837:2	consider 743:8 751:16 774:10 823:12 824:20 826:12 841:11 866:1 894:4,21 898:16
790:7 793:17 798:7 800:5 801:6 802:8,23 803:6 804:4,17 816:7 843:12 843:20,21 844:1,14,14 845:23 846:10 846:23 853:20 856:18 858:10 868:5 885:4 887:23 888:11 888:13 903:7 903:15	compiled 766:5	compliance 688:19 707:18 726:7,16 727:12 735:16 749:4 754:23 761:2,3 776:19 809:18 814:3 815:2,6,9 872:17 874:5 892:4,15 893:18 894:3 898:22 899:5 910:17	concerns 732:7 744:12 761:15 761:19	considerably 889:20
790:7 793:17 798:7 800:5 801:6 802:8,23 803:6 804:4,17 816:7 843:12 843:20,21 844:1,14,14 845:23 846:10 846:23 853:20 856:18 858:10 868:5 885:4 887:23 888:11 888:13 903:7 903:15	Complainant 688:16 689:3 691:22 853:13	compliance 688:19 707:18 726:7,16 727:12 735:16 749:4 754:23 761:2,3 776:19 809:18 814:3 815:2,6,9 872:17 874:5 892:4,15 893:18 894:3 898:22 899:5 910:17	conclude 901:2	consideration 694:2 907:13 918:12
790:7 793:17 798:7 800:5 801:6 802:8,23 803:6 804:4,17 816:7 843:12 843:20,21 844:1,14,14 845:23 846:10 846:23 853:20 856:18 858:10 868:5 885:4 887:23 888:11 888:13 903:7 903:15	Complainant's 690:2 695:17 697:7 794:22 840:3 852:10 853:4 883:8 910:10 912:24 913:5,8	compliance 688:19 707:18 726:7,16 727:12 735:16 749:4 754:23 761:2,3 776:19 809:18 814:3 815:2,6,9 872:17 874:5 892:4,15 893:18 894:3 898:22 899:5 910:17	concluded 920:14	considerations 774:10 856:8
790:7 793:17 798:7 800:5 801:6 802:8,23 803:6 804:4,17 816:7 843:12 843:20,21 844:1,14,14 845:23 846:10 846:23 853:20 856:18 858:10 868:5 885:4 887:23 888:11 888:13 903:7 903:15	Complainants 912:17	compliance 688:19 707:18 726:7,16 727:12 735:16 749:4 754:23 761:2,3 776:19 809:18 814:3 815:2,6,9 872:17 874:5 892:4,15 893:18 894:3 898:22 899:5 910:17	concludes 890:3	considered 810:13 865:22 883:18 885:17 898:18
790:7 793:17 798:7 800:5 801:6 802:8,23 803:6 804:4,17 816:7 843:12 843:20,21 844:1,14,14 845:23 846:10 846:23 853:20 856:18 858:10 868:5 885:4 887:23 888:11 888:13 903:7 903:15	complaint 712:2 712:4 714:1 776:6 778:10 778:13,25 802:17,20,21 803:18,20 808:18,20,21 808:22 812:20 813:3,21 820:3 832:15,20	compliance 688:19 707:18 726:7,16 727:12 735:16 749:4 754:23 761:2,3 776:19 809:18 814:3 815:2,6,9 872:17 874:5 892:4,15 893:18 894:3 898:22 899:5 910:17	concluding 890:7	considers 841:13 858:23
790:7 793:17 798:7 800:5 801:6 802:8,23 803:6 804:4,17 816:7 843:12 843:20,21 844:1,14,14 845:23 846:10 846:23 853:20 856:18 858:10 868:5 885:4 887:23 888:11 888:13 903:7 903:15	complaints 712:2 712:4 714:1 776:6 778:10 778:13,25 802:17,20,21 803:18,20 808:18,20,21 808:22 812:20 813:3,21 820:3 832:15,20	compliance 688:19 707:18 726:7,16 727:12 735:16 749:4 754:23 761:2,3 776:19 809:18 814:3 815:2,6,9 872:17 874:5 892:4,15 893:18 894:3 898:22 899:5 910:17	conclusion 724:3 770:10 774:14 777:7 780:4 797:3 801:14 898:24 901:17	consistency 725:14
790:7 793:17 798:7 800:5 801:6 802:8,23 803:6 804:4,17 816:7 843:12 843:20,21 844:1,14,14 845:23 846:10 846:23 853:20 856:18 858:10 868:5 885:4 887:23 888:11 888:13 903:7 903:15	complaint 712:2 712:4 714:1 776:6 778:10 778:13,25 802:17,20,21 803:18,20 808:18,20,21 808:22 812:20 813:3,21 820:3 832:15,20	compliance 688:19 707:18 726:7,16 727:12 735:16 749:4 754:23 761:2,3 776:19 809:18 814:3 815:2,6,9 872:17 874:5 892:4,15 893:18 894:3 898:22 899:5 910:17	conduct 815:1	Constitution 688:8
790:7 793:17 798:7 800:5 801:6 802:8,23 803:6 804:4,17 816:7 843:12 843:20,21 844:1,14,14 845:23 846:10 846:23 853:20 856:18 858:10 868:5 885:4 887:23 888:11 888:13 903:7 903:15	complaint 712:2 712:4 714:1 776:6 778:10 778:13,25 802:17,20,21 803:18,20 808:18,20,21 808:22 812:20 813:3,21 820:3 832:15,20	compliance 688:19 707:18 726:7,16 727:12 735:16 749:4 754:23 761:2,3 776:19 809:18 814:3 815:2,6,9 872:17 874:5 892:4,15 893:18 894:3 898:22 899:5 910:17	conducted 753:13 820:14 836:22	consultant 743:7 895:9
790:7 793:17 798:7 800:5 801:6 802:8,23 803:6 804:4,17 816:7 843:12 843:20,21 844:1,14,14 845:23 846:10 846:23 853:20 856:18 858:10 868:5 885:4 887:23 888:11 888:13 903:7 903:15	complaint 712:2 712:4 714:1 776:6 778:10 778:13,25 802:17,20,21 803:18,20 808:18,20,21 808:22 812:20 813:3,21 820:3 832:15,20	compliance 688:19 707:18 726:7,16 727:12 735:16 749:4 754:23 761:2,3 776:19 809:18 814:3 815:2,6,9 872:17 874:5 892:4,15 893:18 894:3 898:22 899:5 910:17	conference 702:2,3	consultants 859:10 891:13 894:8
790:7 793:17 798:7 800:5 801:6 802:8,23 803:6 804:4,17 816:7 843:12 843:20,21 844:1,14,14 845:23 846:10 846:23 853:20 856:18 858:10 868:5 885:4 887:23 888:11 888:13 903:7 903:15	complaint 712:2 712:4 714:1 776:6 778:10 778:13,25 802:17,20,21 803:18,20 808:18,20,21 808:22 812:20 813:3,21 820:3 832:15,20	compliance 688:19 707:18 726:7,16 727:12 735:16 749:4 754:23 761:2,3 776:19 809:18 814:3 815:2,6,9 872:17 874:5 892:4,15 893:18 894:3 898:22 899:5 910:17	confidence	consulting

862:25 880:3	913:10	709:10 710:1	896:7 898:3,20	786:6,19 788:4
892:25 893:5	conversations	713:8 714:22	898:21	831:18 835:11
895:22 896:13	708:2,15	716:7,15	costless 897:23	837:16 850:19
896:19 898:15	converter	717:14 718:19	costlessly	851:4 869:16
910:2	726:18 727:12	719:8,14,18	867:10	870:15 873:9,9
Cont'd 849:4	819:7 820:25	722:23 728:25	costs 867:25	County 688:4
contact 710:4	822:17 827:8	729:13 731:7	870:14 873:23	782:19,24
804:4 820:13	827:23 828:6	734:12 740:4	892:16,17	785:15 786:16
916:4	828:23 829:3	742:10 743:2	893:18,24	789:4,18 790:5
contacted 716:1	829:23 830:3,4	751:1 761:13	898:2	790:9,13 792:8
contain 692:21	830:18 831:4	766:19 768:18	couching 763:23	813:5,15 921:5
contained	832:23 845:14	772:18 773:7	counsel 773:12	couple 729:6,10
845:10 921:10	871:13 872:17	782:20 785:2	862:4 890:22	758:16 849:1
content 708:14	874:6	786:20 787:15	901:20 902:10	course 696:2
730:12 868:15	converters	799:16 800:9	916:20	901:21 915:24
contested	726:15 830:1	807:17,20,25	counsels 854:10	court 688:12
731:15 854:5	830:11,12	808:12 809:22	count 765:21	693:6 695:5
context 765:9	845:13,15	812:9 813:8,14	766:23,25	696:25 697:21
797:12 901:12	866:25 867:13	813:17,22	767:1 768:14	698:23 709:20
contexts 878:14	867:13 868:24	814:4 815:2	816:24 817:14	712:7,23
continue 730:3	870:1 872:9,11	831:17 832:24	817:23,25	713:23 714:19
762:8 846:12	874:1,16	835:12 847:10	819:4,9 820:11	715:15 726:21
878:7 885:14	892:12 896:1,9	849:19,20	820:19,20,24	732:25 733:1
886:5,25	896:11,23	850:15 856:1	820:25 821:3,4	738:20 739:23
continued	897:10,11,13	860:7 861:22	821:7,16	746:18 751:15
894:15	897:19 898:4	862:17 891:14	822:10 823:18	752:3 754:11
Continuing	898:12	899:17 903:18	824:25 825:1	754:16 761:24
806:24	cooperation	903:22 912:10	825:10 830:14	768:19 774:10
continuously	754:21 856:7	corrected 810:2	830:19,22	777:13 782:7,8
890:21	copied 894:7	860:8	831:16,22	785:17 786:10
contract 870:16	909:11	corrective 810:3	832:21,22,25	786:11 787:10
contractor	copies 697:12,17	correctly 717:25	832:25 833:2,5	787:21 789:2,7
743:7	783:2 851:17	756:25 811:11	833:5,6,7	789:16,17
contradicted	917:21	893:20 903:14	834:7 835:16	790:10 792:18
858:23	coprecipitation	correspond	853:5 857:17	797:21,23
contrary 768:19	730:7,9	876:25	873:8	801:15 806:16
898:7	copy 697:17,20	correspondence	counter 774:5	851:19 854:10
contributing	904:17 905:1	744:7 915:19	counting 811:16	854:15 858:23
701:12	907:1 919:22	corresponding	countries	861:13 862:11
control 894:21	core 728:22	873:10 876:20	843:13,18	864:2 878:24
896:24 897:9	876:13	corresponds	845:2,2	879:18,19,19
controls 866:7	corporate	735:12,13	country 779:11	904:15,16
conveniently	846:19 879:11	873:21	843:14 846:19	905:5 906:11
872:24 873:13	879:22,24,25	cost 855:15	856:9	917:14 918:7
887:3	880:2	858:12 867:4	counts 765:14	918:14
convention	corporation	867:19 869:2,3	766:22 767:10	Court's 736:21
803:24 889:4	846:22 921:17	869:24 870:7	768:12 769:15	806:12
conversation	correct 701:2,18	872:9,11,20,20	770:17 771:19	courtesy 695:7
700:12 708:1	703:7 706:1,13	892:10 894:3	781:22 785:1	courtroom
709:2,3 792:24	707:20 709:7,8	895:2,4,12	785:11,14	691:13 724:8

725:2 827:16 841:24 cover 876:7 878:10 covered 725:7 742:11 807:1 824:1 845:9 876:18 894:20 cram 869:14 created 881:17 credit 878:4 credited 871:5 credits 722:12 722:19 cross 689:2 694:20 806:22 806:23,24 875:4,6 890:22 cross-examina... 694:10 699:3 723:1 849:4 891:1 cross-examined 910:24 cross-examini... 828:15 crush 729:18 crushed 858:11 crushing 729:22 CTA 822:10 CTAOC 817:14 818:4 CTAOC.049... 816:22 culprit 798:25 799:18 cultural 803:23 currency 871:23 871:25 872:24 904:4 current 715:4 773:21,23 803:20 809:6,7 812:23 878:6 905:6,18 908:7 curriculum 805:18 Customs 716:21 717:21 718:12 719:8,11 721:8	766:6 784:10 817:13,22 882:3 901:1,15 cut 823:9 866:11 cutoff 893:23 cutting 902:14 CX 793:6 822:25 829:22 CX-192 883:3 883:12 CX-2 911:13 CX-28 839:23 CX-77 908:21 CX069 754:17 CX092-- 820:8 CX10 829:2,4,7 829:15 CX19 794:2,9 794:13,19 CX213 769:11 CX215 754:9 CX22 811:3 CX28 839:16 CX6 827:11 828:23 829:20 CX67 824:6,7,8 CX72 747:4,5 CX76 822:25 824:13 CX77 817:5 <hr/> D <hr/> D.C 688:8,20 921:7,18 Daction 791:11 791:13 792:3 792:11,22 793:13,21 Dallas 688:24 709:10,13 damage 906:12 damages 814:17 853:25 855:23 856:1 dame 842:6 dance 699:11 733:16 data 712:14,15 770:24 771:18 784:9,10,16	829:19,20,23 831:15,16,19 863:22,25 871:23 891:20 899:16 902:7 date 701:22 717:25 718:21 719:21 732:13 732:14,15 750:11,19 817:3 824:11 921:6,15 dated 907:22 dates 720:5 824:3 day 707:10,10 729:17 824:15 825:8 842:1,6 914:1 days 707:10 716:1 787:9 919:21 DC 718:19 775:6,9 800:17 deadline 821:24 823:4,13 825:25 826:13 deal 798:18 879:20 dealer 847:4,5 dealers 847:3,9 dealing 748:17 748:22 749:4 749:10 deals 712:4 debt 885:25 890:2,9 December 817:8 820:4,6,10 823:5,16 825:12,13,22 826:4,15 decency 803:23 decide 704:21 786:11 894:4 decided 693:6 767:8 771:19 786:1 840:14 decision 744:21 904:4 905:23	905:25 907:14 920:1 decisions 834:21 862:11 declaration 901:8 declared 766:9 844:8,9,12 882:2 901:1 defense 860:16 defined 764:16 764:20 definition 737:3 737:16,25 738:2 definitional 736:15 degree 709:7 799:23 demand 745:6 760:24 781:9 demanded 859:5 demanding 859:25 demands 760:21 761:5 858:9 demonstrate 837:8 916:20 denied 854:4 department 702:21 723:11 795:15 798:10 834:3,4,6,10 834:11,14,25 867:21 873:23 departments 835:3 depending 822:18 857:16 depends 718:1 720:15 765:9 797:11 depicted 741:11 depo 726:21 deposition 692:12,20,24 693:23,23,25 694:16,22,25 694:25 695:2,9	695:13,20 696:1,17 697:3 697:4,23,24 701:15,17 722:17 736:13 851:23 859:13 859:22 864:25 875:19 879:7 880:7,19 881:2 889:13 901:4 902:6,11 919:2 919:3 depositions 694:4 695:4,12 697:13 698:8 699:8 851:22 851:25 857:22 depreciation 881:11 depth 734:9 describe 712:7 712:22 713:11 717:24 718:2 739:3 745:11 862:14 described 705:15 709:10 714:14 716:14 728:10 731:24 732:1 736:9 739:1 827:23 864:16,24 894:23 899:10 899:13 describes 705:20 711:17 736:18 737:1 857:23 describing 706:6,8,9 712:13 description 763:25 811:5 860:7,8 design 828:7,23 828:24 829:3,3 829:23 830:2,4 830:9 831:4 832:23 833:2 833:22 854:19
--	---	--	--	---

894:22 906:15 907:11 designated 737:21 765:3 designates 733:3 designed 878:13 878:17 detailed 867:16 871:16 details 709:3 715:19 865:21 878:16 879:1 deterioration 831:10 determination 786:11 840:12 determine 727:15 784:9 888:7 determined 730:13 788:8 determines 765:2 determining 770:20 develop 734:9 773:4 developed 878:6 development 773:7 diesel 845:17 difference 720:18,22 729:21 865:21 874:22 differences 703:23 704:17 different 703:22 703:24,25 705:17 710:11 712:20 729:25 734:5 735:16 739:19 752:13 779:2,4,5 785:8 793:24 812:21 828:25 835:3 845:14 864:19,20,22 867:5 868:18 868:23 869:8	869:11,15,16 869:16,19,20 870:8 871:14 873:4,8,10 874:11 880:21 881:1,6 896:20 896:22,23 897:18,21 903:15 908:9 differentials 869:3 871:9 892:10 898:3 differently 896:8 difficult 772:20 773:1 difficulty 736:12 digit 733:2 dire 689:2 862:4 direct 689:2 691:19 733:19 737:10 806:21 861:6 890:22 915:2 directed 853:18 853:23 direction 695:25 directly 719:4 880:24 916:6 disagree 729:23 735:7 751:12 760:23 770:12 disappeared 854:18 Discipline 755:2 disconnect 890:16 901:9 discover 694:22 796:16 859:23 discovered 832:14,17 833:2 865:25 discovery 694:23 804:20 discrepancies 745:16,18 746:13,19 821:21 discrepancy 735:18 748:13	882:1,9 900:25 901:14 discrete 892:17 discuss 787:22 799:19 841:22 875:9 880:7 discussed 770:1 851:18 909:20 913:10 914:17 discussing 803:4 908:13 discussion 746:5 792:17 805:15 864:17 913:3 discussions 771:10 779:8 837:9 846:1 displacement 738:5 dispute 853:5 916:9 disregarding 898:2 disruptive 706:24 dissolution 730:5 dissolve 731:1 dissolved 728:21 728:22 729:21 730:1,6,9,18 858:11 dissolving 729:22 distinction 887:5 distribution 878:19 disturb 757:11 disturbing 795:7 divided 785:1 789:10,11 dividends 884:9 division 702:8,9 702:15,24 703:11,13 720:13 727:11 795:12 834:4,8 Divisions' 858:9	Dixon 695:22 696:9 697:15 DLJ 770:7 docket 688:4 893:6 921:3 document 692:6 695:15 696:12 696:21 711:5 738:10 745:9 749:14 769:3 794:16 795:25 822:24 840:1 907:23 911:4 911:14 912:19 914:3 915:1,13 917:1 918:6 documentary 890:11 documentation 776:19 846:18 846:19 875:25 documents 697:5 700:19 700:20 728:10 743:12 745:5 779:22 791:1 815:23 833:8 908:4,9,24 910:20 917:16 918:22 doing 693:12 695:8 700:1 741:6 744:4 752:24 753:3 768:9 791:5 797:14 801:7 834:24 887:24 896:4 897:8 906:5 908:16 DOJ 840:12 dollar 772:4 dollars 860:14 860:15 885:8 domain 847:14 Donald 706:16 743:16 double 811:2 818:2 820:5 828:14 896:6 doubling 869:5	doubt 735:21 774:25 862:7 Dr 694:5 865:1 879:6,9,10 880:6,6 881:24 882:11 887:1 887:14 889:12 890:3 900:6,24 901:16 draft 795:25 drafted 700:19 796:1 drafting 711:7 796:1 drill 745:21,23 drinks 724:10 drive 775:10,13 845:12 drops 889:20,22 due 820:16 822:15 823:23 824:4 825:12 826:3 duly 698:16 861:3 duplicate 782:9 uplicative 910:10,11 911:2 duty 845:11,17 845:17 896:6 Dworkin's 840:19
E				
E 689:1 690:1 843:1,1 887:4 earlier 747:13 765:2 813:10 814:15,23 864:17 875:22 882:17 899:14 899:15 900:6 901:24 early 720:13 earthquake 745:21,23 750:7 easiest 889:16 easily 882:9				

East 688:7	elaborate	841:12 859:19	785:25 808:17	900:20
easy 864:10	896:16	866:6	812:5 814:13	entire 738:2
echo 808:4	electronics	employee	814:18 816:19	877:22 878:23
economic	885:8	862:16	816:21 818:4	894:18 903:10
691:22 774:11	element 752:17	employees	820:23 823:25	903:12,19
863:1,6,10	753:6	800:12,14	824:2 837:9	904:6
864:17,19,22	elements 876:13	877:19	857:20 866:3	entirely 723:24
865:5,13,19	eliminate	employment	869:16,23	885:5 890:10
866:2,14 868:9	709:25	867:19	870:8 872:25	892:20 894:1
869:5 870:15	elimination	employs 759:8	engineer 728:24	898:1 900:7
872:5 874:23	858:12	endeavor	729:2,20 815:1	entirety 897:4
875:15 880:1	email 744:7,17	773:10	815:3,5,10,13	entities 787:21
891:5,13 897:6	744:19 754:10	ended 876:24	815:17,20,22	793:12 803:22
897:24 898:10	756:4,5,8	enforce 703:9	820:16 826:24	846:7,16
898:13	823:3 825:24	enforcement	891:17,24	entitled 883:16
economist	826:5 893:7	688:19 701:9	892:2,3,17	entity 743:6
861:16,21	907:21 909:12	702:9,10,15,19	894:5	787:11 856:8
862:25 863:10	909:20	702:24 703:11	engineer's	entry 718:20
ED 688:17	emails 708:7	703:13 704:12	873:24	enunciate
education	710:3 731:18	704:12,13,14	engineering	808:23
706:13 720:25	744:15 749:3	720:13 727:10	720:23 728:24	environment
effect 906:7	751:25 752:5	727:11 795:12	729:3 730:15	841:14
effectively 801:1	753:25 761:9	796:6,12,12,15	engineers	environmental
efficiently 723:2	761:13,14,18	796:18 799:8	798:10 867:20	688:1,18
effort 744:16	761:24 824:14	803:23 834:4,8	engines 737:19	700:24 729:2
867:10 868:10	849:6,8,12	834:20 836:23	795:7 834:14	801:5 867:20
869:1	858:6 908:2	858:9 859:6	836:13 866:10	873:24 892:17
efforts 810:20	909:10	892:18	894:18 896:9	921:12
811:25	embedded	Enforcement's	896:25 900:14	EPA 688:7
egregious 767:8	807:14	721:4	English 728:17	700:5 707:5
770:8,21 837:7	Emily 798:15	enforces 703:13	748:9 759:22	714:7 715:13
egregiousness	emission 722:18	engine 714:1	760:3,6 798:10	719:11 722:12
748:6 767:10	755:7 768:8	715:14 716:4	798:16 871:18	724:16 731:19
770:14,22	769:19,24	733:9,10	English-speak...	737:19 743:4
835:17,21	770:16,18,20	735:12 736:2,4	753:4	745:19 747:10
836:9,11 838:5	770:23 771:11	736:8 737:3,16	enrichment	748:18 749:15
838:8	795:8 831:7,15	737:18,20	730:7	754:12 757:20
eight 765:15	831:16 835:11	738:21,24	ensure 716:2	757:23 760:17
831:25 832:1	836:6,25 837:3	739:1,5,7,8,10	815:1,6 867:12	760:22 774:3,4
832:13 837:16	837:4,10,16,22	739:12,12,15	893:1,25	776:5 788:8
837:19	837:22,24	739:19,23,24	894:22 896:8	793:7 796:25
EIS 717:9	838:1,6 859:20	739:25 741:1,1	897:9,22 899:5	797:6,25 798:6
either 710:13	emissions 768:4	741:2,3,4,7,11	ensuring 868:24	798:9 800:9,12
759:18 778:10	768:15 770:3,8	741:13,17,18	892:11 896:24	800:14 802:7,7
792:9 874:16	770:15 771:3	741:18,19,23	896:25 897:12	802:17,21
880:6,14	771:15 835:16	741:23,24	entails 880:1	805:13 825:18
882:10 884:9	836:12,22	742:4,6,6,14	enter 693:15	827:20 829:15
886:24 890:22	837:10 839:2,7	748:11,12	enterprises	834:1 840:10
900:21 901:3	839:11 840:20	765:19,25	885:11	840:11 848:4
911:2,24	840:23 841:10	769:4,6,20,25	entertainment	855:15 856:14

858:7,8,16 859:6,24 860:9 861:12 865:15 866:1 869:21 870:23 873:19 875:23 877:14 877:15,21 878:7,25 879:3 892:16 894:2,2 895:6 915:21 916:6,6 917:13 EPA's 714:7 744:16 755:7 763:24 777:4 795:10 848:3 859:6 865:1 870:6 878:1 879:5 880:10 881:16 equally 879:17 equate 855:9 equipment 893:14 equipped 845:19 equity 885:22 886:21,22 887:2,15 890:5 ERG 817:21 819:7,8 821:5 errata 698:1,3 error 743:9,14 especially 865:17 888:22 892:15 espresso 725:7,8 725:10,12 Esquire 688:17 688:17,18,22 688:23 essentially 866:25 868:19 870:17 871:11 874:4 880:11 880:14,16 881:22 884:15 887:11 888:8 888:24 890:1 894:25 901:17 902:15 903:25	establish 753:24 853:20 855:25 established 719:19 753:23 estimate 843:16 843:19 895:12 estimates 894:3 et 799:20 867:11 867:24,25 896:13 898:15 evaluate 836:21 evaluating 727:17 evaluation 838:14 evening 920:11 event 702:5 710:1 events 708:11 everybody 697:18 827:18 everyday 703:1 evidence 691:25 692:10,13 695:18 696:15 696:24 697:9 741:10,10 771:15 773:19 773:20,25 774:13 783:20 790:11,17,18 790:22 794:24 804:9,10 818:9 830:13 839:17 839:20 840:5 852:2 853:24 853:25 854:5 854:12,13,24 855:5,7,10,19 855:22 856:2,5 856:6,11,19,21 857:19,22 858:6,11,15,22 858:22,25 859:9,13,19 860:6,8,12 906:14 908:17 911:8 914:2 918:23 921:9 evidentiary	804:10 evil 721:17 evolved 727:18 exact 725:15 763:7 791:25 817:3 843:16 843:22 844:16 859:17,24 882:6 exactly 702:18 703:20 705:15 717:15 746:19 746:21 791:22 832:19 864:5 867:8 874:13 874:17 876:18 892:6 895:1 900:8 904:22 examination 806:22 861:6 915:2 examine 694:20 781:13 examined 698:17 861:4 example 748:5 836:10 837:6 838:2 855:1 895:5 examples 837:20 exceed 837:10 Excel 872:24 exception 829:9 excerpts 761:23 excess 800:11 839:11 840:20 869:22 870:21 871:4 872:19 874:7,19 excesses 870:11 exchange 862:21 871:23 873:1 904:4 908:18,19,22 908:25 913:5 916:11 Excuse 872:1 excused 843:5 851:13 904:10	904:13 executed 753:11 exercise 870:4 890:17 exhibit 692:1,4 692:8,25 695:10,14,17 695:21 696:7 696:11,14,16 696:20,23 697:7 720:5 727:24 728:2,8 733:21 741:7 746:24 747:10 747:16 751:16 758:12 763:15 765:24 766:18 793:3,5 794:2 794:21,23 818:23 821:10 822:23 825:18 827:21 828:3 840:3 864:13 882:20 885:1 907:18,21 908:4,8,16,17 909:4,22 910:10,13,15 911:1,6,9,10 911:16 912:13 912:21 913:17 914:5,9,13,16 915:5 916:22 919:1,1,2,3,4 exhibits 690:2,9 744:6 781:19 852:6,10,18,24 853:4,10 883:8 905:11 906:20 913:22,24 914:11 917:18 919:5 exist 803:16 existed 796:15 expansive 865:8 expansively 887:1 expect 725:11 725:14 823:14 889:9	expectation 886:2 expenses 860:15 881:10 900:20 900:21 expensive 896:11 898:12 experience 731:3 739:2 806:4 818:6 864:1 893:17 experiences 706:23 expert 691:10 691:21 773:17 804:22 805:4,5 805:6,7,9,15 805:19,23 861:13,16,21 861:24 862:9 862:10 863:5 863:10 865:19 877:7 879:9,11 879:16,18,18 912:14 expertise 862:6 862:8,22 864:1 879:13 experts 862:15 expiration 818:12,14 819:23 expired 818:11 expires 819:12 explain 714:19 715:17 730:14 745:16 878:23 891:17,22,24 897:16 902:14 902:21 903:2 explained 838:20 882:9 901:4 explaining 846:11 explore 899:14 exported 847:19 847:24 850:13 851:8 exporting 773:8
---	---	---	---	---

extension 821:23 822:3,6 823:4,12,15 824:15 825:8 825:14,15,20 826:7,12,15,20 826:23	facts 741:10 fail 779:20 failed 745:19 784:10 803:8 809:21 853:20 853:24 failure 809:19 814:7,9,17,22 847:21 fairly 868:13 Fairness 773:18 fall 748:4 falling 747:24 748:1,2 familiar 691:11 691:12 699:13 699:15 704:8 704:16,20 722:4 725:7 756:18,21 803:6 854:16 902:4	far 699:6 704:18 721:7 735:25 754:23 756:2 768:25 779:15 782:11 810:4 816:3,11 829:24,25 848:7 850:6 851:6 852:9 878:8 880:18 914:12 farm 748:25 fast 710:17 faster 728:15 737:11 favor 853:18 federal 692:15 692:16 877:11 882:14 feel 699:10 711:5 828:14 850:2 907:11 919:18 feeling 897:22 fees 860:15 felt 846:11 856:20 878:24 892:21 898:7,8 fifteen 844:18 Fifty 843:18 figure 859:11 868:19 869:24 873:19 874:10 874:11,19 880:24 884:4 904:1 figured 802:5 figures 864:22 870:7 874:15 874:17 881:2,6 897:6 898:13 file 795:13,18 919:19 filed 803:20 846:21 860:7 916:1 filing 832:15 filled 745:24 final 698:9 839:15 883:17	finance 879:11 885:24 finances 879:25 financial 845:22 846:5,10,13,14 846:21 865:1 876:5,6 877:4 879:6,11,16 880:2 881:21 888:8,9,10,14 889:5 898:7 899:19,21 901:25 904:1 financing 885:20,21 886:11 find 711:15 723:3 731:19 737:8 756:8 762:9 789:17 794:11 800:16 818:23 819:1 857:23 859:12 895:16 900:24 901:9 908:23 917:6 findings 864:2,3 fine 717:18 738:18 752:16 754:21 800:16 849:2 883:16 883:19 finish 691:19 738:1,3 841:2 finished 776:10 finite 858:14 firm 893:5 first 718:23 728:14,19 745:14 759:18 776:6 824:2 844:4,5,6 854:8 860:19 861:3,9 864:10 865:12 866:23 869:9 878:1 880:5 883:1,20 884:7 887:15 889:17 908:6 914:1	fiscal 876:19 fit 866:22 878:12 five 697:17 780:9 785:14 840:6 855:2 873:9 885:21 flip 828:4 884:21 889:14 flipped 763:11 flipping 746:25 866:20 867:18 869:8,12 floor 853:17 flow 878:11 881:7,8,14 886:20,24 904:1,2 flows 876:14 fluctuate 857:16 focus 720:12,15 720:18 783:8 788:1 focused 785:17 866:6 focusing 881:3 881:14 follow 723:21 747:9,11 818:9 follow-up 801:21 848:20 848:22,24 902:25 followed 778:5 827:6 858:19 following 714:21 736:11 736:12 762:23 776:25 883:18 follows 698:17 861:4 872:15 font 866:22 869:13 fonts 884:25 food 724:10 force 772:4 foregoing 884:8 foreign 722:11 843:12 856:7 873:1 900:15
F				
F 736:22 843:1 883:15 face 709:4,4,5,5 718:2 778:3 facilities 709:9 757:24 801:9 facility 727:25 728:9 757:20 fact 700:23 710:25 727:9 749:10 750:24 750:24 752:22 753:9 768:3 770:1 775:1 777:24 798:9 798:18,20 805:12,24 809:24 854:5 889:22 factor 752:20 753:6 767:8,14 767:20,21 770:21 824:21 831:10 836:11 838:3 839:11 841:25 855:8 factors 800:22 810:14,17,22 810:25 811:7	familiarity 734:10 families 714:1 715:14 739:10 739:13,15 741:24 765:19 765:25 769:4,7 769:10 812:6 814:13,18 816:19 824:1 family 716:4 733:9,10 735:13,25 736:2,5,8 737:20 738:21 738:25 739:1,6 739:7,8,12,19 739:23,24,25 741:1,2,3,4,7 741:11,13,17 741:18,18,19 741:23,23 742:4,6,6,14 748:11,12 769:20,25 785:25 808:17 816:21 820:23 824:2	far 699:6 704:18 721:7 735:25 754:23 756:2 768:25 779:15 782:11 810:4 816:3,11 829:24,25 848:7 850:6 851:6 852:9 878:8 880:18 914:12 farm 748:25 fast 710:17 faster 728:15 737:11 favor 853:18 federal 692:15 692:16 877:11 882:14 feel 699:10 711:5 828:14 850:2 907:11 919:18 feeling 897:22 fees 860:15 felt 846:11 856:20 878:24 892:21 898:7,8 fifteen 844:18 Fifty 843:18 figure 859:11 868:19 869:24 873:19 874:10 874:11,19 880:24 884:4 904:1 figured 802:5 figures 864:22 870:7 874:15 874:17 881:2,6 897:6 898:13 file 795:13,18 919:19 filed 803:20 846:21 860:7 916:1 filing 832:15 filled 745:24 final 698:9 839:15 883:17	finance 879:11 885:24 finances 879:25 financial 845:22 846:5,10,13,14 846:21 865:1 876:5,6 877:4 879:6,11,16 880:2 881:21 888:8,9,10,14 889:5 898:7 899:19,21 901:25 904:1 financing 885:20,21 886:11 find 711:15 723:3 731:19 737:8 756:8 762:9 789:17 794:11 800:16 818:23 819:1 857:23 859:12 895:16 900:24 901:9 908:23 917:6 findings 864:2,3 fine 717:18 738:18 752:16 754:21 800:16 849:2 883:16 883:19 finish 691:19 738:1,3 841:2 finished 776:10 finite 858:14 firm 893:5 first 718:23 728:14,19 745:14 759:18 776:6 824:2 844:4,5,6 854:8 860:19 861:3,9 864:10 865:12 866:23 869:9 878:1 880:5 883:1,20 884:7 887:15 889:17 908:6 914:1	fiscal 876:19 fit 866:22 878:12 five 697:17 780:9 785:14 840:6 855:2 873:9 885:21 flip 828:4 884:21 889:14 flipped 763:11 flipping 746:25 866:20 867:18 869:8,12 floor 853:17 flow 878:11 881:7,8,14 886:20,24 904:1,2 flows 876:14 fluctuate 857:16 focus 720:12,15 720:18 783:8 788:1 focused 785:17 866:6 focusing 881:3 881:14 follow 723:21 747:9,11 818:9 follow-up 801:21 848:20 848:22,24 902:25 followed 778:5 827:6 858:19 following 714:21 736:11 736:12 762:23 776:25 883:18 follows 698:17 861:4 872:15 font 866:22 869:13 fonts 884:25 food 724:10 force 772:4 foregoing 884:8 foreign 722:11 843:12 856:7 873:1 900:15

forgetting 884:20	822:10 823:18 824:25 825:2	G 688:17	713:20 715:22 716:19 717:3	806:14 807:10 817:11,11
form 698:9 699:21 703:17 731:6 759:17 772:7 791:7 795:16 798:3 799:2 802:11 834:15 865:4,9 884:9 890:5	825:10 864:19 864:22 866:19 868:12,18,21 869:6,8 873:7 873:9 874:11 883:7 884:18 894:15 895:15 896:21 897:6 898:1,14	gallery 893:8 Garibyan 696:1 851:24 Garibyan's 697:3 gear 901:6 general 780:20 849:19,21 850:1 881:16 885:23 902:14 916:18	718:18 724:21 724:22 725:24 733:17,18 743:6 744:21 745:2 746:6,21 748:7 749:3 752:5 753:23 755:6 756:15 768:1 769:11 773:4 775:3,23 776:15 778:6 799:11 811:11 813:15 817:11 819:5,19 820:22 821:18 823:25 824:13 833:11 834:18 840:15 841:4 852:6 854:6 857:21 858:5 873:1 880:4 891:8 901:7 902:12	818:23,25 824:17 827:15 828:1,8,11,16 837:14 840:6 840:14,15,15 841:20,21 843:3 845:3 854:6 856:20 857:16 858:17 859:20 863:1 865:3 872:18 873:3,7 875:5 878:11,19 879:1 884:10 884:17 890:15 899:9 902:9 908:22 911:2 912:5,11 913:17 915:5 916:15,18 917:2 919:19
formally 720:25 805:19	four-year 894:18	generally 900:13	902:12 goal 887:19 goes 725:23 752:18 753:5 800:22 804:2 805:16 829:24 829:25 867:8	Gold-- 758:2 Goldstein 756:18,19,20 756:23 758:3 761:1,18 815:19 824:14 825:21 855:11 858:20
format 730:21 730:23 731:6 865:9 872:15 916:14	fourth 844:4 866:14	generated 878:10 886:19	going 691:23 693:22 694:14 695:5,13,24 696:9,10,25 697:16 713:19 718:4,21 724:22 725:1 731:25 738:18 741:4 750:15 752:15 756:4 756:13,15 760:12 762:1 765:13,14 781:10 783:7 787:12,22 789:5 790:17 791:25 795:3 802:10,20 804:2,3 805:22	865:3 872:18 873:3,7 875:5 878:11,19 879:1 884:10 884:17 890:15 899:9 902:9 908:22 911:2 912:5,11 913:17 915:5 916:15,18 917:2 919:19
formed 691:21	fraction 871:12	generating 773:22	829:25 867:8	good 691:3,5,6 691:16 698:24 698:25 699:1,2 699:24 706:12 721:25 737:22 738:15 746:23 755:11 762:5 763:12,12,21 766:16 768:9 789:24 807:9 807:10 852:8 878:4,12 880:15 887:9 913:20 920:11
former 865:17	fragments 738:10	gentleman 710:13 861:13	goal 887:19 goes 725:23 752:18 753:5 800:22 804:2 805:16 829:24 829:25 867:8	goods 882:2 gotten 694:20 government 791:1 846:21 882:14
formulate 694:23 714:17	frame 857:1	George 774:12	829:25 867:8	
forth 733:23 744:8 746:25 821:25 822:19 826:19	free 711:5 865:4 865:9 901:10	getting 698:8 719:12 734:22 743:18 756:6 760:13 776:16 839:4 886:13 897:11	829:25 867:8	
forthcoming 878:16	Freeway 688:24	gift 856:18		
fortunate 706:12	front 711:6 724:8 742:12 754:15 817:7 864:7 880:13	gist 880:16 902:15		
forums 700:24	Fuhrman 736:22	give 697:17,20 751:10 825:8 851:18 860:1 905:1 906:25		
forward 744:22 745:2 862:6	full 856:7 876:19	given 695:5 704:18 750:25 814:7 833:23 850:14 865:9 865:13 874:7 877:3,25 897:2 904:3,25		
found 708:16 756:2 758:4,9 758:13 835:1 866:9 875:25 906:1	full-time 892:2	giving 873:11 896:2		
foundation 862:5 879:12 910:7 914:18	fully 806:20 921:10	glad 711:22		
four 714:16 737:15,17 781:22 785:11 786:6,19 788:4 810:22,25 811:7 817:14 817:23 818:1 819:4,9 820:11 820:19,20,24 820:25 821:3,4 821:7,16	fun 757:16	glanced 893:7		
	functions 703:15	glass 745:24		
	funds 883:16 890:18	go 694:4 700:2 703:19 704:6 712:19,25 713:1,4,4,7,19		
	funny-looking 872:23			
	further 698:20 731:6 806:22 828:12 850:23 851:16 852:2 867:23 897:3 897:16 904:8,9 913:11			
	future 878:11			
	G			

gram 871:12,12	H 690:1	835:25 843:16	774:1	698:4,10,21
grammatical 760:3	Hague 803:24 804:3,3,12,12	845:4 884:20 897:18	helps 732:11	699:21,23
grammatically 759:17	half 766:1 842:1 903:16	heading 883:15	Heritage 921:17	703:17 704:3
granted 734:4 823:15 825:15 826:7,9 867:8	hand 870:20 875:25	headquarters 702:8 718:18	hied 816:1	706:18 713:21
gravity 725:23 800:22,23 807:16 847:21	handed 747:17	Headstart 707:11,17	high 721:9 767:8 767:14,23 888:18,22 889:14	713:24 714:23 721:18 723:3 723:14 724:2 724:19,23
great 699:5 747:2 774:2 853:7 909:2 915:10	handled 849:22	health 774:10 888:8,9,10	highest 767:20 767:21 770:3 772:4,12	725:21 736:21 737:24 741:9 744:1 752:11 753:6 754:5 755:4 756:13 758:19,24 759:9,23 762:5 762:12 764:3 767:2,15
greater 888:2	hands 755:14	hear 691:23 713:2 771:17 783:12 785:23 798:23 879:18 908:11 918:7 920:6	Hillman 744:8 748:21 749:4 749:11,21 753:4 848:8 849:18,25	762:12 764:3 767:2,15 772:22 773:11 773:13 774:21 777:8,17,20 778:1 783:18 784:20,25 785:5,24 786:24 788:5 788:13 789:5 790:19 791:7 793:4 794:5,14 794:15 797:8 798:2,12 799:2 799:9 800:20 800:24 801:24 802:12 803:14 804:9 805:13 806:3,7,11 807:3,6,8,10 819:16 824:17 827:14 828:8 828:18 834:16 835:4 839:16 839:22 840:13 841:1,16 843:4 848:22 851:10 851:16 852:4,7 852:13 853:2,3 853:6,13,16 854:2,9,10 860:16,20 861:11 862:19 875:2,6 879:8 879:15 901:19
group 688:4 739:4 769:1 773:3 776:2 777:5 779:16 779:20 781:3,5 781:6,7 782:8 782:9,18,22,23 783:1,5,8,15 783:23 784:7 784:19 785:12 785:17 786:15 787:13,14 788:2,19,20 789:3,12,20 790:1,1,8,8,14 792:7 813:5,11 813:19,21 831:22 832:12 902:3 921:4	happened 735:15 761:11 761:12 850:6,8 850:12,24 866:16	heard 695:4 700:4 718:11 729:16 747:24 756:25 759:21 759:24 766:24 771:14 772:14 875:12,22 902:24 906:22	hindsight 867:7	
grouped 831:24 832:1,2,4	happening 743:17	hearing 697:18 777:16 842:4 854:6 873:14 882:17 913:20 916:11 919:20 920:13 921:6 921:11	Hinglish 759:22	
groups 755:15 791:4	happens 836:4	hearings 865:14	hired 761:2 815:16 816:9 826:24	
guess 694:8 829:1 844:14 845:16 851:1 857:2 863:12 911:20 912:16	happy 711:11 785:3 862:3 865:10	heavy 845:17	historical 771:22	
guessing 915:8	hard 806:11	heavy-duty 845:13	history 768:4 770:24 771:1 771:10,15 803:19 807:16 809:18,23 810:15 811:1 811:21 814:2 825:6	
guide 857:22	harm 723:12,19 723:21 838:22 838:25 839:9 839:10 840:19 840:24 841:6 841:11,14	held 776:21 777:10 780:7 786:16,19 885:5,9	hit 772:3,12 803:21 828:15	
guilt 704:22	harms 854:1	held 776:21 777:10 780:7 786:16,19 885:5,9	hitter 806:18	
guys 774:9	Harrison 755:15 755:18,24 756:7,17 758:1 815:16,17 816:1,1,5,7,9 816:12,18 817:23 818:20 820:24 821:23 822:1 893:4,5 907:21 908:2 910:2	hello 691:15 698:13 891:3,4	hold 776:6 777:4 885:11	
H	HAWKINS 789:5	help 708:24 714:17 739:3 744:5 751:9 761:2 769:11 792:24 856:20 857:23 864:4 891:10	holder 785:22 812:10	
	head 697:14 710:15 733:12 765:22 767:6 779:23 781:16 784:17 821:9 822:12 832:8	helpful 896:3	holders 843:23	
		helping 707:12	holding 777:4	
			honest 704:7	
			honestly 756:1	
			Honor 691:5,9 691:16,19 692:2,23 693:14,21 694:3,14,17,21 695:19,24 697:11,19	

902:9 904:8,10 904:14,25 905:4,8,12,20 906:19,22 907:2,9,16,17 908:6 909:15 909:19,23 910:16 911:23 912:9,23 914:15,22 915:6,12,20 916:9,25 917:11 918:4 918:13,20,24 919:6,9,13 920:3,8 hopefully 723:2 919:21 hoping 801:14 horse 859:7 horsepower 738:5 hot 774:2 hour 766:1 768:11 831:9 831:11 hours 736:23 892:7 house 797:18,21 797:22 Huh 920:4 humongous 746:2 hundred 717:17 729:7,10 792:3 hundreds 843:21 860:13 860:14 hungry 840:8 hurry 902:22 hydrochloric 728:21 hypothetical 742:5 805:5 Hypothetically 804:22	idea 887:9,21 899:2 901:14 ideas 714:13 identical 740:24 740:25 identification 692:7 695:16 696:13,22 697:6 721:11 721:24 840:2 911:5,15 912:20 914:4 identifications 747:10 identified 690:2 690:9 712:24 714:2,6 715:20 715:21 721:8 726:9 734:17 739:11 741:1,7 746:14,14,19 747:20,21 752:1 762:2 763:9 765:25 769:2 779:7,17 786:1 794:22 796:3 797:25 808:18,18,19 809:3 812:15 814:13 817:14 851:8 914:8 identifier 732:23 identifiers 734:10 736:1 739:11 742:3 783:2 identify 693:4 693:24 712:19 713:18,24 714:20 722:3 733:1 740:2,3 741:6 743:1 752:7,22 769:2 769:6 859:11 902:10 identifying 779:18 ignore 768:4 771:22,25	787:10 905:13 Ignoring 772:1 illegal 799:6,7 799:12,16 imagine 843:24 imagined 717:6 immediately 860:7 implies 772:1 import 818:15 843:12 844:14 844:24 important 736:1 763:25 764:5,9 765:7 818:12 868:7 importation 808:13 821:19 821:21 importations 766:15 imported 818:1 818:5,8,10,16 819:11,15,23 844:7 853:22 882:2 importer 721:8 734:24 785:22 787:4,7,14 845:1 importers 722:8 755:2 843:24 importing 721:9 886:6 900:14 900:15 imports 766:9 843:14 844:17 844:18 894:17 impose 786:11 impossible 859:12 improvements 899:5 inability 845:24 846:3 inaccurate 735:8 736:5 782:11 882:12 inappropriate 712:17	incident 819:21 include 716:14 749:9 761:4 816:21 841:10 844:25 850:14 856:4 867:23 876:13 877:6 911:19 included 711:10 715:12 754:14 808:2,15 809:11 813:24 845:13 916:10 includes 768:17 908:1,18 including 793:21 854:25 887:17 898:3 inclusion 916:23 income 876:13 881:9 882:13 882:13 incomplete 848:7 850:4 incorporated 868:20 873:22 897:5 incorporation 846:20 incorrect 759:17 incorrectly 782:8 903:17 increase 811:9 811:20 812:4 814:2,7,9,12 873:12,16 increased 807:15 898:10 independent 862:25 India 844:25 indicate 709:14 709:16 733:7 742:4 825:19 indicated 710:4 843:11 844:3 848:2 866:13 902:6 903:6 indicates 889:23 indicating	790:12 indication 903:20 individual 710:20 781:9 783:11 887:11 individually 783:16,24 individuals 723:21 732:4 798:20 indulge 828:16 indulgence 736:22 806:13 industries 773:4 industry 688:4 789:4 790:6,13 792:8 812:16 812:19 813:2,5 859:6 887:23 888:11,13 921:5 infinite 855:12 inform 834:13 information 714:3 716:5 745:15 766:5,6 771:23 779:18 784:12,18 790:12 791:16 800:6 836:6,12 843:10 845:22 846:5 848:6 851:3,7 867:16 867:19,20 875:23 877:9 889:24 893:6 894:4 898:19 903:22,23 informed 732:4 834:10 initial 832:15 861:9 initially 721:10 749:6 873:14 875:15 initiated 716:21 838:7 initiation 836:23 837:23,25
<hr/> I i.e 738:5 IAC 878:22				

initiative 719:7 719:10	878:10 886:19	719:4,9 732:8	Italy 845:2,5	692:4 693:1,8
inner 728:21	international 799:24	749:17 778:25	items 712:19	693:12,18,22
innocence 704:22	internet 783:1	785:25 796:1	843:14 845:9	694:6,12,18
innumerable 907:11	789:25 790:5	809:11 849:23	885:19	695:11,20
inputs 881:20	859:23	855:13 867:4	iterative 744:14	696:2,5,7,10
882:15	interpretation 743:20	869:2		696:16,19
insignificant 884:16	interpreters 801:17,23	involves 699:25	J	697:2,10,12,16
inspect 716:6	802:2	involving 722:18	Jackie 710:5,7	697:22 698:2,6
inspected 748:11,14,15	interview 877:17	irrelevant 778:3	710:16 731:18	698:11,13,18
754:24	introduce 691:10 693:8	799:10	755:13 756:6	698:22,24
inspection 709:17,19	852:3	Isin 689:4	818:19 907:22	700:2 703:4,19
715:22,24,25	introduced 710:4 849:9	691:19,20	Jackson 694:5	704:6 706:19
716:1 717:23	854:4	694:5 696:17	696:18,19	713:17,20
719:3,4,9	introduction 756:6	698:5,15,19,21	707:7 729:16	715:1 716:19
748:8 754:19	invalidating 881:12	699:1,5 762:10	740:2 755:9	721:19 722:25
inspections 703:24	inventories 885:21 886:4	807:14 814:6	768:8 771:1,5	723:16 724:5
inspectors 817:13	inventory 715:4	823:2,15	794:16 795:2	724:21,25
instance 734:17	716:4 818:7	824:13,20	798:21 833:9	725:4,24
827:14 838:6	847:7	825:9,21	843:22 859:14	737:10 739:23
Institute 728:25	investigating 726:5	827:11,20	914:1 919:3	741:14 744:2
institution 755:3	investigation 701:10 715:19	828:15 831:14	Jackson's 834:11	745:22 746:2,6
institutions 800:17	716:14 718:6	831:22 835:10	James 865:1	752:11,16,21
instructions 762:23	718:12,23,24	840:22 841:22	879:6	753:8,13,16,19
insurance 901:10	719:3 899:23	843:5,11 849:6	January 745:4,6	753:21 754:1,4
intend 692:13	investigations 722:8	851:11 857:23	745:11,12	755:5 756:10
693:4	investment 885:12	919:2	746:17,20	756:12 757:15
interactions 801:17 848:17	investors 887:11	Isin's 695:20	747:6,7 748:24	758:20 759:11
interest 692:22	invoice 766:7	696:10 859:1	752:6 761:8	759:24 762:10
790:12 898:7	invoices 871:16	909:10	JCXI 789:13	762:13,16,20
interesting 890:17 900:25	871:17 894:8	issuance 857:13	902:3	764:4 766:23
901:2	901:8 908:1	issue 718:25	Jersey 757:17	767:1,17
intermediary 753:5	910:2 912:13	787:25 788:1	job 699:6 703:9	769:15 770:11
intermingled 912:1	913:9,13	790:2 825:7	704:24 768:9	771:6 772:24
internal 895:6,8	involve 732:7	837:9 840:16	772:3	773:14,19
internally 868:3	839:1	855:14 858:25	Johnny 706:16	774:5,13,23
	involved 700:14	865:13 866:3,8	743:16 801:10	775:20,22
	708:11 710:25	866:24 868:11	Johnson 688:24	776:15,18,21
		869:11 872:10	join 692:2	776:23 777:9
		875:4 880:5	795:15	777:15,18
		905:22,25	joined 795:11	778:5 780:3,5
		907:11	796:17	780:7,11,19,23
		issues 694:1	joint 786:25	781:15 783:9
		698:8 708:18	787:4,6,17	783:21 784:24
		747:20,21	840:12	785:1,4,11,14
		812:4 823:20	jointly 903:16	786:5,8,18,21
		835:18 854:5	Jonathan 689:5	786:25 787:6
		867:23 875:10	691:11 861:2,9	787:13,17,23
		issuing 834:2	Judge 688:14	787:25 788:3,6
		italicized 873:16	691:3,7,12,17	788:11,14,22
				789:9,17

790:20 791:9	879:22 880:4	Justice 723:11	746:19,24	885:15 888:13
793:3,5 794:8	883:5,7 890:24	justified 898:9	749:16,21	889:1 891:22
794:11,13,19	895:18 899:1		751:8 753:14	893:10 895:1
795:18 797:4	901:21 902:12	K	753:24 754:13	898:22 901:12
797:10 798:4	904:11,18,21	keep 738:24	754:14 755:6,8	901:17 906:9
798:14 799:4	904:24 905:3,9	807:11 859:19	755:9,14 756:1	910:21 913:19
799:11 800:23	905:16,19,22	875:5 884:10	756:3,22 757:2	914:12 915:9
801:4,12,16,22	906:18,21,25	keeping 866:25	757:3,5,8,9,25	919:23
802:13 803:12	907:3,7,10,20	868:14	758:1,5,8,13	knowing 833:21
803:15 804:7	907:25 908:5	kept 764:11	758:22 759:4	833:22 855:13
804:11 805:6	908:10,15,24	key 796:12	759:13 761:6	859:15
805:11,21,24	909:2,6,13,17	keyed 899:19	762:11 764:14	knowledge
806:1,4,8,15	909:22 910:4,8	kid 706:15	766:4,18	722:1 726:24
806:17,24	910:12,18	kids 743:24	773:16 774:3	731:8 847:24
807:2,7,9,12	911:9,11 912:5	kilowatts 738:6	774:24,24	849:23 850:4
808:23 809:1	912:11 913:1	kind 699:11	775:16,17,22	850:24 862:12
819:18 821:11	913:16 914:9	701:12 742:11	776:4 778:21	known 706:11
822:23 824:7	914:14,21,24	747:1 748:25	779:15 781:15	734:18 739:10
825:7,17 826:1	915:3,9,15,17	749:25 763:22	781:16 782:11	739:12 854:13
827:16 828:16	915:23 916:1,7	802:19 811:25	785:5 786:7,21	knows 747:3
833:11 834:17	916:12,15	823:9 826:18	787:20 794:3	774:25 834:25
835:6 838:9,11	917:9,20 918:1	845:3,11 859:7	795:11,21,24	Korea 722:8
838:16,19	918:10,16,21	865:4 872:23	796:1,8,10,13	844:25
839:18,21,23	918:25 919:7	874:13 878:21	797:7,12	Korean 722:4
840:8,17,21,25	919:10,15,17	892:22 893:22	798:14,22	Kulchinsky
841:2,4,17,19	920:4,7,11	894:3 896:5	801:2,20	691:15
843:3,7,10,18	Judges 688:1	897:5 898:11	804:13,21	Kulschinsky
843:20,25	921:13	902:13 911:20	806:4,19 807:1	688:17 691:5
844:3,6,9,13	judging 753:9	kinds 860:9	810:4,12	691:16,18
844:20,23	judgment 786:2	Klepp 688:17	814:21 816:11	692:11 693:14
845:7,21 846:6	judicial 777:13	906:22 907:4,8	818:2,7,16	694:8 695:19
846:13,18	904:15 905:16	907:16 919:11	820:2 821:3,21	695:24 697:3
847:1,5,8,12	July 752:24	919:12,16	821:25 822:16	697:11,19,24
847:16,19	873:14 907:22	920:8	823:4,14,19,25	698:5,10,20
848:1,9,12,18	June 708:20,24	knew 706:10	824:2 826:19	699:21 703:3
848:24 849:2	719:21 720:3	796:9,15	827:3,5,6,9	703:17 704:3
851:11,14,21	744:23 817:19	832:21 834:1,6	828:3 832:16	706:18 714:23
852:1,5,8,16	819:8,15 857:3	859:15 897:12	834:17 836:4	714:25 716:16
852:18 853:7	877:13	know 694:1	839:16 843:15	721:18 722:24
853:11,14	Junyun 688:4	703:24,25	843:17 844:13	723:14 724:2
854:3 860:18	776:2 781:6	704:5 706:20	844:16 845:3	724:19 725:21
860:22 861:5	782:19,24	710:14 714:18	845:12,17	727:3 737:24
861:14,20,23	785:15 786:16	718:2 721:13	846:11 847:7	738:2 741:9
862:5,13,23	789:3,18 790:5	722:6,15	847:23 850:3	744:1 755:4
863:5,9,14,16	790:9,12 792:8	725:19 727:6	851:6 856:23	757:4,14
863:20 864:7	798:25 813:5	731:7,10	857:9 858:7,8	758:19,24
864:11 865:5	813:15 921:5	732:14 733:12	867:8 868:6	759:9,23 762:5
866:11,13,16	jurisdiction	734:7,8 735:15	872:7 874:24	763:12 764:3
872:13 874:25	787:21 840:14	735:20 740:14	877:12 882:8	767:15 770:9
875:3,8 879:14	840:16	743:11 745:22	884:5,13	771:4 772:7,22

773:11 774:21	laid 879:12	legal 724:3	775:16,17	live 694:19
776:9,11 777:7	language 759:18	770:9 777:7	lieu 884:11	775:23
778:1 780:1,4	768:16 803:6	780:4 786:13	light 845:11,17	lived 775:9
781:8 783:18	804:5 840:18	787:10,11	limited 800:5,6	loads 859:3
784:20,22	854:18,20,22	797:2 898:24	899:8,11	loan 883:25
785:24 788:12	854:23 906:14	lender's 886:2	line 693:4,8,9	884:11 885:22
790:19 791:7	languages	lessen 855:14	716:17 718:5	886:3,8,21
794:5,14	759:19	let's 693:8	725:22 795:3	loans 883:20
795:16 797:2,8	largely 805:16	713:20 725:4	823:3 824:18	locate 762:6
798:2,12 799:2	larger 884:19	726:1 727:24	825:13 839:15	located 759:12
799:9 800:20	889:15	744:4 750:12	866:20 871:7	789:18
802:11 803:10	Larry 912:14	765:11 768:1	881:4 885:5	LOCATION
805:2,13 806:7	913:3	782:1 785:19	887:15 889:18	921:7
806:20 807:3,6	latched 856:19	907:25	892:22 902:10	long 702:11
808:3 819:16	late 822:5 906:8	letter 745:11,12	lines 728:15	708:16 716:15
824:17 828:8	914:19	745:14 746:17	liquid 730:8	717:21 718:12
828:18 833:8	latitude 898:8	747:5,6,12,13	liquidated	718:19 719:3
834:15 835:4	Laughing	748:8,19	885:13	754:7,14
837:12,14	753:15	749:25 750:11	liquidating	772:20 773:1
839:22 840:13	Laughter	750:20,24	886:3,10	818:13 822:16
841:1,3 843:4	745:25 746:4	751:9,18,23,24	liquidation	826:18 850:3
848:20,22	762:24	752:6 770:7	884:19	865:10 894:20
851:14,16,23	law 688:1,14,23	796:13 840:19	list 715:4,7,17	longer 906:15
852:4,7,13,17	703:9 704:11	876:9 915:21	716:3 754:14	longest 890:20
853:3,13 908:6	777:11 799:20	916:21 917:1,4	807:23 808:11	look 705:14
908:12 909:15	921:13	917:6	809:21 845:5,5	711:4,9,11
909:19,23	laws 703:24	letterhead	852:15 853:4	727:24 728:2
910:6,9,14	803:15 854:14	917:12	895:15	728:13 732:12
911:18,23	lawyers 720:4	letters 744:15	listed 741:17,19	733:13,14
912:9,23 913:2	781:19	746:20,22	793:12 807:11	737:13,15
914:15 916:9	lay 801:3 862:5	747:8 761:7,15	810:14 812:20	746:22 747:9
916:13,17	laying 695:3	803:15	813:2 821:7	747:14 752:5
919:11	layman's 730:19	level 725:14	908:19,22,23	756:4 761:22
	lead 723:2	754:21 838:4	listened 856:14	765:23,24
	736:15 820:18	867:10 868:10	856:14	766:17 774:2
	856:17	869:1 879:3	listening 707:6	777:16 779:22
	leading 840:7	896:12 897:2	lists 715:12	811:2 817:4
	learn 755:3,6	levels 770:3	literally 745:24	820:22 822:1
	leave 827:17	837:11	893:16 908:14	823:25 824:14
	led 878:22	liabilities 786:13	literary 720:24	825:18 827:11
	Lee 736:22	804:1 881:2,7	litigation 836:21	827:20 828:3,6
	792:18,19	886:23	912:3 914:18	829:14 851:2
	793:14	liability 776:12	914:20 915:24	856:2 857:18
	Lee's 793:18	787:1,18 906:1	916:22	864:13 868:9
	leeway 892:20	liable 777:10	little 699:17	883:24 888:12
	left 715:8 748:25	780:7 786:17	737:11 760:8,9	889:5,17
	749:1 803:11	786:19 903:16	766:1 788:11	894:10 900:11
	847:7 865:20	903:19	808:4,4,6,24	900:19 901:7
	left-hand 769:2	license 728:23	817:12 828:4	907:15 917:2
	leftover 818:7	729:1 775:10	828:17 848:7	looked 719:22
L				
L 688:13 921:18				
lab 731:19 759:6				
816:15 825:15				
827:4				
label 747:20				
838:21				
labeled 769:10				
labels 748:4,10				
labor 867:21,25				
873:23				
laboratory				
820:15				
lack 914:18				
916:19				
lacked 897:2				

748:10 777:18	M	779:25 780:8	830:9 831:4	913:13
815:23 829:2	M-A-L 721:14	780:14,16	860:3,4 862:19	meaning 705:17
866:5 869:21	ma'am 697:15	786:1 803:21	867:12 868:15	712:20 745:3
870:23 887:22	715:23 719:1	812:19 813:7	892:12 896:8,9	767:11 858:16
901:6,24	725:9 745:13	846:1 873:4,10	896:12 897:19	889:5
looking 711:16	802:3	875:21,24	matched 868:25	means 712:19
711:25 727:11	madness 725:18	877:8,17 893:9	870:2,9 871:13	717:10 730:15
728:12,19	magnitude	901:25	874:1,6 893:2	730:19,21
736:24 740:8	767:7 900:21	manufactures	894:22 895:24	737:18 761:11
742:3 745:5	mail 901:10	773:21 780:9,9	895:25 896:25	785:6,7 857:20
764:25 769:17	main 723:1	manufacturing	897:10 900:14	862:1 878:9
824:6 826:6	729:11 887:25	773:8,10,20	matches 853:4,5	881:15 891:24
827:15 845:21	major 767:11,21	780:12 857:12	855:22	meant 705:24
864:14 867:6	798:25 799:24	857:12	matching	717:13,15
872:13,14,18	835:21 837:7	March 745:7	744:13	741:18 750:6
887:3 895:23	839:8	817:12,16,18	material 725:15	measure 887:6
896:5 900:12	making 797:15	876:24	mathematically	892:8,24
900:23	826:25	Margaret	786:6	measured
looks 704:1	malefactor	756:17,19	matter 688:2	730:10
711:25 730:17	721:11	758:1 760:12	692:11,16	measures
732:21 738:13	malfeasance	760:20 761:1	694:11 735:15	880:21
742:13 811:8	721:16	761:17 815:19	776:13 786:4	measuring
826:5,6 829:10	Malificent	825:20 855:10	805:17 809:4,5	858:13
888:17 906:11	721:16	858:19 907:21	809:7 814:13	meet 779:20,21
loose 727:24	management	mark 688:18	830:1 833:10	795:8 830:2
losing 707:10	876:10,10	695:13 696:19	842:5 853:19	832:22 833:2
lost 747:1	manager 849:19	736:22	868:22 882:7	833:22 860:3
802:19 832:9	849:22 850:1	marked 691:25	882:14 899:11	meetings 848:6
838:9,11	manufacture	692:7 695:16	920:14	melt 860:1
858:10	773:5 779:25	696:13,22	matters 691:7	memory 708:25
lot 703:23	787:3 857:14	697:6 840:2	694:22 912:4	711:9 751:9
708:11 735:21	857:14	905:10 910:15	maximum 811:9	792:25
744:15 798:18	manufactured	911:5,15	812:2 814:7,9	mention 710:25
798:19 800:16	780:13,13	912:20 914:4	mean 706:3	715:11 730:25
800:18 807:5	785:21 787:3	919:1	707:15 717:8	748:3 875:18
826:19 838:10	788:18 789:3	market 887:7,10	718:2 720:15	mentioned
876:2 877:19	813:20 814:3	markings	721:13,14	705:4 722:10
906:23	818:14	905:13	724:21 725:17	722:17 732:19
lots 774:3	manufacturer	mass 738:4	738:16,24	735:19 747:7
loved 895:2	734:24 737:20	master's 729:2	751:10,11	748:5 790:7
low 768:11	737:21 764:16	729:12	760:5,6 764:14	793:12 803:25
830:15 831:9	765:3 785:2,21	Matao 692:12	785:4 821:17	merely 881:13
831:11	787:3,5,7,14	708:3 709:21	826:18 833:8	890:4
low-hour 913:4	788:3 811:21	709:24 710:8	835:2 836:2	message 774:4
lower 868:1	812:15 818:13	731:18 792:2	845:19 846:14	823:8
lumping 787:9	819:22 870:24	797:15 846:2	866:11 879:24	met 688:11
lunch 841:21	885:8	848:8 849:6,23	882:22 888:1	710:11 771:11
luxury 734:15	manufacturers	851:21	888:22,23	771:11 872:11
Lyndon 688:24	734:15 742:1	Matao's 693:23	891:25,25	metal 730:8,11
	777:24 778:8	match 748:12	902:21 904:25	830:15 855:6

871:11,12	minor 748:5	768:25 809:12	807:10 851:18	names 779:4
872:18,18	838:4,7,14,20	855:21 856:3	851:24 893:7	902:4
893:16,17	838:21,25	856:13 857:4,7	Morrison	narrative
metals 730:2,16	839:13 865:21	857:10,24	719:14	846:11 865:4
730:17,22	minors 799:24	858:2,3,24	motion 853:16	narrower
731:5 858:13	minus 886:22	870:6 878:2,3	854:4 873:19	693:24,24
859:17,18	minute 756:4	878:5,6,13,15	motorbikes	national 701:9
868:15,23	917:2	878:17,18,23	844:20,24	802:8 804:17
869:3,11,19,23	minutes 741:22	879:4 880:8,10	845:8	nationalities
869:25 870:11	828:14	880:14 881:1	motorcycles	779:5
870:12,22,25	Mischaracteri...	881:17,19,23	843:13 845:18	nature 893:18
871:4,6 873:25	723:15	882:16 886:20	847:13	necessarily
874:8,20 892:9	mischaracterize	899:18,21	move 691:24	706:24 727:23
892:23 893:2	880:11	903:25	725:4 728:15	796:8 801:13
896:11 898:3	Mischaracteri...	modeling	737:11 752:13	822:22 892:5
method 712:7	771:4	893:21	752:14,14	905:24
725:18 727:15	misinterpreta...	models 711:17	753:7 754:4	necessary
727:21 728:6	740:7	857:12	756:14 765:13	727:14 773:9
728:11,16	mismatch 866:8	moderate	788:10,23	785:10 802:4
731:9,10,16	misnomer	710:20 835:22	808:6 814:5	867:12 892:18
732:8 859:2	705:12 856:24	837:7,16,20	818:25 820:1	893:1,11,24
methodology	missed 714:11	839:3,7,8	826:21 828:1	896:14
715:19 716:9	717:5 852:15	moderated	835:7 853:23	need 694:12
methods 713:11	missing 786:9	835:17	862:6 866:17	711:9 743:7
713:23 714:13	866:7 881:19	modest 883:22	907:25	774:8 781:21
714:19,21	887:17 900:7	modified 881:20	multiple 855:11	791:21,24,25
715:9,16	mission 837:2	moment 745:23	888:22 894:11	818:2 823:13
727:18 729:25	mistake 706:3,6	828:1	multiplied	823:25 851:2
856:6	750:3 794:18	money 774:3	873:17	865:8 867:25
Mexico 845:2,4	mistaken 916:25	886:14,15,17	multiplier	884:5 898:17
mid-January	mix 720:5 730:6	893:3	767:11 836:9	913:6 918:1,2
745:17 747:8	855:2	monies 886:12	838:4,8 839:11	919:13,18,24
middle 776:16	mixed 717:12	889:9 890:4		needed 893:14
861:9	730:8	910:17 913:14	N	895:23
Mike 744:8	mixing 858:2	month 702:16	N 689:1,1 843:1	needs 744:18
748:21 749:4	mobile 702:10	702:18 752:24	843:1,1	881:19
749:11 753:4	703:24 845:9	876:25	N.W 688:19	negative 870:14
849:18,25	model 732:20,21	monthly 873:11	921:18	negligence
miles 729:7,10	733:3,7 734:12	873:16	nailed 802:10	705:5,6,8,10
military 755:1	734:18,20	months 735:20	name 701:12	705:10,11,17
million 776:7,8	735:5,10,12,13	743:12 817:22	702:5 709:11	705:18,20,21
889:22 903:8	735:16,17,23	819:23 822:21	726:11,19	705:25 752:19
903:10,14,19	736:8,18 737:2	857:7 873:15	755:24 758:16	752:19 765:14
millions 885:8	737:3,5,16,18	876:19,24	760:13 766:10	824:21,24
887:11	737:21 738:11	919:25	766:13 792:3	negligent 753:6
mind 705:22	738:13,22	moot 874:17	793:18,19	763:3,4 821:14
717:10 824:6	739:19 740:4	morning 691:3,5	812:21 859:2	823:17,17
884:8 906:12	763:5,25 764:5	691:6,10,16	861:8,9,10	825:4
mine 732:2	764:13,14,15	698:24,25	named 766:14	negotiate 749:14
742:17	764:20 765:2	699:1,2 807:9	792:18 793:11	848:2

negotiated 848:1,4,5	non-cash 881:10	765:20 766:6,8	913:11,11	occurred 719:7
negotiations 772:16,18 849:22,25 850:5	non-compliance 726:18 807:16 809:23 810:15 811:1,21 812:5 825:6	766:16,18,21 767:23 781:25 784:3,6,8,13 784:14 785:20 785:24 788:4 789:12,13 793:3,5,7 810:19 818:23 821:21 822:23 828:25 829:7,9 829:15 843:11 843:15,16,22 844:6,11,16 853:23 855:13 855:14 857:10 859:25 873:17 878:21 884:18 885:20 888:3,5 896:18 902:10 908:8,23	914:16 916:15 916:17,23	814:23 870:1 894:18
NEIC 701:6,23 702:2,3,5 727:21 859:3	non-compliant 808:14	numbers 720:5 734:4,10 746:24 782:14 786:2 828:11 844:9 855:21 864:5 867:3 889:3 897:21 899:24 900:2 900:13 919:12	objecting 693:19	October 688:10 826:17 842:6 921:6,15
NEIS 701:2,3	non-responsive 793:16 812:24 812:25	nut 725:12,12	objection 694:6 694:8 699:21 703:3,17 704:3 706:18 721:18 723:14 724:2 724:19 725:21 741:9 744:1 751:4 755:4 757:4,14 758:19,24 759:9,23 767:15 770:9 771:4 772:7,22 773:11 776:9 778:1 780:1 781:14 783:18 784:20 791:7 794:5,13 795:16 797:2,8 798:2,12 799:2 799:9 800:20 802:11 805:2 812:24,25 819:16 833:8 834:15 837:12 840:13 863:15 898:24 907:5 909:13,15,20 909:25 910:3,5 910:6,10 914:14	offer 885:4,9 900:8
neither 849:17 903:18	non-road 807:23 808:11 808:15,16 813:24	nuts 725:7,8	offer 691:24 692:12,22 695:25 755:9 794:7,17 805:18 839:19 862:23 907:18 914:13 917:16	offered 752:2 761:24 790:16 794:2,16 805:11,14,19
net 873:2 882:13 887:4,7,14 888:1	Nope 794:8	NW 688:8	offering 773:25 862:21 908:17 915:20	officer 688:1,19 702:22 714:8 796:18 833:25 834:1,20,20 916:5 921:12
never 702:3 706:23,25 725:11 731:15 731:25 744:19 746:14 749:23 757:16 772:14 783:15 800:8 805:16,19 858:15 859:20 862:16,17,18 895:7,9	normal 702:25	O O 689:1 843:1,1 843:1	offer 691:24 692:12,22 695:25 755:9 794:7,17 805:18 839:19 862:23 907:18 914:13 917:16	offering 773:25 862:21 908:17 915:20
new 854:22 857:19 858:2,3	normally 799:19 862:11,13 918:5	o'clock 841:20	offices 688:1,19 702:22 714:8 796:18 833:25 834:1,20,20 916:5 921:12	officer 692:18 703:2,16 704:1 704:21 892:18
newer 813:21	Northern 729:15	oath 736:4	officers 703:6 704:16,20	offices 688:23 834:21
nice 776:7	Nos 697:7	object 692:23 716:16 750:15 781:8,13 783:7 789:6 824:17 828:8 837:14 861:18 863:4 879:9 911:22 911:23 912:3 912:17,24	offices 688:23 834:21	officials 882:3
nicer 807:5	note 813:17 821:18	objections 693:5 693:16 839:20 839:21	officer 692:18 703:2,16 704:1 704:21 892:18	officials 882:3
nine 736:22 765:15 766:23 766:25 767:10 768:12,14 769:6,15 770:17 771:19 830:6,8 831:15 831:18,22,24 832:2,12,17,25 833:1,5,6,7 835:12,16 837:17 850:19 851:4	notes 709:14,16 876:11 888:18 921:10	obligated 779:21	officers 703:6 704:16,20	officials 882:3
newer 813:21	notice 688:11 699:16 775:18 777:13 803:16 803:24 804:11 820:2 832:18 832:19 850:14 850:16 874:9 904:15,19,22 905:2,5,14,17	obliged 833:1	offices 688:23 834:21	officials 882:3
nice 776:7	noticed 759:19 760:2	obliged 801:5	offices 688:23 834:21	officials 882:3
nicer 807:5	notices 743:5 803:5 804:16	observed 731:9	officers 703:6 704:16,20	officials 882:3
niner 807:5	notion 898:14	obtained 883:18	offices 688:23 834:21	officials 882:3
nine 736:22 765:15 766:23 766:25 767:10 768:12,14 769:6,15 770:17 771:19 830:6,8 831:15 831:18,22,24 832:2,12,17,25 833:1,5,6,7 835:12,16 837:17 850:19 851:4	number 692:21 693:4 695:21 696:8 711:24 726:25 732:24 733:1 734:11 735:12 741:8 742:20 744:6 758:12 763:7,9	obvious 888:20	offices 688:23 834:21	officials 882:3
nit-pick 865:20	number 692:21 693:4 695:21 696:8 711:24 726:25 732:24 733:1 734:11 735:12 741:8 742:20 744:6 758:12 763:7,9	obviously 796:6 857:3	offices 688:23 834:21	officials 882:3
noble 730:7,11	number 692:21 693:4 695:21 696:8 711:24 726:25 732:24 733:1 734:11 735:12 741:8 742:20 744:6 758:12 763:7,9	occasion 722:7	offices 688:23 834:21	officials 882:3
non- 750:15 814:2	number 692:21 693:4 695:21 696:8 711:24 726:25 732:24 733:1 734:11 735:12 741:8 742:20 744:6 758:12 763:7,9	occur 867:25	offices 688:23 834:21	officials 882:3
non-American 759:7	number 692:21 693:4 695:21 696:8 711:24 726:25 732:24 733:1 734:11 735:12 741:8 742:20 744:6 758:12 763:7,9		offices 688:23 834:21	officials 882:3

695:11 696:5	782:1,3,6,20	915:5 916:3	organic 725:16	owns 790:8
697:2,16 698:6	783:17 784:2	918:10,16,21	origin 845:2	
698:6,11,18,22	786:8,18	918:25 919:7	original 697:20	<hr/> P <hr/>
699:13 700:8	787:13,17,19	919:12,17	878:5	p.m 842:4,6
700:14 701:11	787:19,23	920:7	outreach 707:12	843:2 920:13
701:15,17,22	788:6,22 789:2	old 702:22	outright 866:7	page 693:4
702:7 703:6	789:24 790:11	854:22	outside 699:17	732:10,12
707:5 708:2	790:22 791:11	omitted 894:1	724:8 847:24	733:5,6 735:11
709:6 711:22	791:12 796:6	on-road 808:2	895:9	736:17 737:4
711:23 712:6	796:24 797:21	814:3 825:6	outsourced	739:24 769:16
713:19,19,20	798:25 799:23	once 694:23	868:4	779:18 790:8
713:21 715:2,2	804:22 805:9	813:23 873:3	overall 903:21	790:24 791:17
717:18 718:8	806:8,15,16,18	874:21 875:16	overhead	811:11 813:9
718:18 719:19	807:7 808:15	919:20,21	760:10	825:18 826:6
720:7,12,18,23	809:10 810:1	one's 884:25	overruled 700:2	826:14 837:6
720:25 721:2	810:12 811:3	ones 747:24	703:19 704:6	866:21,21,22
721:21 723:12	813:20 814:6	752:6 763:11	706:19 716:19	867:17,18
724:7,16,24	814:24 816:8	786:16 812:23	723:16 724:5	868:17,17
725:4,6,6,11	817:11 818:15	845:16 849:9	724:21 741:14	869:9,12,14
726:15,23	818:18 820:7	886:22 914:11	755:5 759:11	870:17 871:22
727:24 729:16	821:3 823:6	915:8	759:24 764:4	872:3,13,14
729:20,20	825:7,17,17	open 711:12	770:11 772:24	873:5,6 883:12
733:8,25 734:1	826:1,21	opening 854:7	778:5 789:9	885:1 887:3
734:11,11	827:10,12	854:25	795:18 797:10	891:18,20
736:2,19 737:1	828:16 838:19	opine 875:15	798:14 799:11	895:16,18,20
737:8 738:19	840:25 841:19	opinion 735:24	802:13 825:17	902:10 906:3
739:15,16,17	841:20 842:1	744:16 751:19	828:17 833:11	908:14 909:22
740:2,18 741:4	843:25 844:23	790:1 799:15	834:18 880:4	910:1
742:20 743:21	845:7 847:8,12	799:17 877:7	899:1 902:12	pages 690:11
746:8,18,24	848:18,21	882:4,7 893:24	overseas 717:19	806:10 909:24
747:17 749:3	849:2 851:11	opinions 864:2	oversight	910:9 911:1,7
749:18 750:5,9	852:1,17 853:8	865:2,2	867:11,24	919:4
750:18,22,23	853:11 858:20	opponent	892:11,25	paid 810:5
752:9 755:23	858:21 859:2	692:17,18	896:13	856:16 889:24
756:15,15,20	860:4 861:23	opportunity	overview 869:7	893:4 910:17
756:23 757:6	863:8,9,16,18	694:4,15,17	owed 890:4,10	912:13 913:14
757:11,16	866:15,18	695:6,7 762:6	owes 888:21	Palermo 688:18
758:1,6,15,18	875:3,8,12	854:16 863:22	889:10	861:18,22
759:1,21	878:25 880:4	919:19	owned 790:13	862:1,17,19
760:13 762:4	883:10 890:24	oppose 692:23	791:13	863:4,14,15
762:12 763:21	891:12 897:18	opposed 776:12	owner 791:18	875:6 879:8
764:15 765:11	903:1,5 905:3	866:7	792:8,22	891:2 895:19
765:14,15,16	905:9 906:18	opposing 878:24	793:12,14	899:3 901:19
767:7,18 768:1	906:21 907:3	optional 754:11	884:8	901:23 902:17
769:4,12,13,19	907:20,25	order 747:10,11	owners 796:25	904:8
770:14 771:8	908:5,15,24	823:13 836:7	797:7 883:25	palladium 730:8
775:24 776:17	909:2 910:8,12	838:14 840:10	885:9	730:12 830:11
776:23 777:20	911:11 912:5	884:17 906:23	ownership	830:15
779:16 780:23	912:11 913:16	913:14 919:23	759:13 790:12	pancake 855:1,2
780:24 781:15	913:23 914:21	ordered 836:14	790:23 791:2	pancakes 855:3

paper 701:16,23 701:25 702:3,5 804:25 859:1 867:3 888:3 897:22 906:24	particularly 710:19	885:23 886:1,3 886:16 888:2,4 890:14,15,18 899:11 901:11 903:7,9,12,13 903:20 904:5,7	840:16 841:9 841:13 861:17 861:19,24 862:14 863:2,6 863:11,17 866:5 873:20 877:8 878:9 885:18,24 886:9,16 888:2 888:4 890:16 890:19 903:8 903:10,14,17 903:21 904:6 907:6,8,14	723:11 861:12 904:20
papers 693:16 700:17,22,23 781:9 789:6 828:9	parties 688:11 693:15	payable 888:17 888:21 889:7 889:19 890:4	permitted 740:2 879:16	peroxide 730:6
paperwork 895:23 897:8	partly 749:13	paying 878:9 886:9 888:23 890:1	person 748:17 748:21 792:18 815:19 915:10	personally 760:15
paragraph 736:10 737:1,8 737:15,17 738:13 811:12 823:7,8 857:21 883:17	parts 855:2,2,3	payment 900:17	personal 901:6	personnel 897:8
paragraphs 738:10	party 692:17,17 743:6 777:3	peanut 893:8	perspective 730:15 848:16	pertinent 906:16
parameter 809:4,10 810:2	party's 692:18	pecans 855:3	phase 804:10	phonetic 912:14
parameters 807:24 808:12 809:19,22 881:21	pass 851:9 890:23	pen 784:15	photos 744:11 744:12,13 748:10,11,12	phrase 726:9 759:21 865:23
paraphrase 755:22	passage 873:15	penalized 825:16	phrasing 769:23	physically 867:14
part 727:14 744:16 765:1 778:7,8,10,13 783:12 810:9 812:8 813:6,21 814:24 828:11 828:24 829:9 855:25 879:25 880:2 882:19 886:2 891:13 903:7,21 908:18,24 913:10 917:16	passenger 845:18	penalty 705:14 706:1 710:22 744:22 745:6 752:17 767:4 767:21 772:13 772:15,17 776:12 781:9 781:12,25 782:1,21,25 783:5,15 788:8 788:18,20 789:10,11,19 803:7 805:15 805:17 806:1 807:15 810:9 810:14,22,25 814:1,7,10,16 814:22,24 815:14,25 816:9 821:8 825:2,3,4,11 831:23 832:5,6 832:7,10 835:19,23 836:1,2,10 837:21 838:2 839:5 840:10	pick 712:19,25 713:2,5,7	phrases 704:14
partial 876:21 876:22	pause 695:23 698:12 711:14 714:4 736:20 737:14 752:10 758:11 761:21 766:20 767:25 769:14 794:12 811:4,6 817:6 818:24 820:9 824:9 827:13 828:2,5 829:6 832:11 833:15 833:17 835:8 836:3,18 851:20 864:9 874:24 883:9 884:23 891:11 891:19 895:17 901:22 907:24 909:9,18 916:24 917:8 917:10	pen 784:15	piece 867:3 897:21	physically 867:14
partially 890:9	pay 774:3 777:25 790:2 814:2 845:24 846:3 863:13 863:16 864:18 864:23 865:6 875:10,14,17 877:8,14,21,22 879:2 880:25 881:4 883:16 883:18 885:18	penalties 777:25 786:12 802:24 803:3 806:5 813:18 906:17	piecemeal 898:11	pieces 893:14,16 893:16
participated 711:6 780:11		penalty 705:14 706:1 710:22 744:22 745:6 752:17 767:4 767:21 772:13 772:15,17 776:12 781:9 781:12,25 782:1,21,25 783:5,15 788:8 788:18,20 789:10,11,19 803:7 805:15 805:17 806:1 807:15 810:9 810:14,22,25 814:1,7,10,16 814:22,24 815:14,25 816:9 821:8 825:2,3,4,11 831:23 832:5,6 832:7,10 835:19,23 836:1,2,10 837:21 838:2 839:5 840:10	piling 888:25	pistachio 855:2
particles 855:6		perform 703:15 771:19 896:5	place 699:24 709:11 718:22 746:3 796:22 855:5 856:10	placed 770:21 862:20 902:7
particular 770:2 833:10 853:25 906:13,16 913:9		performed 735:6,9 859:5 864:24 865:16 865:19 866:1 873:14 877:15 880:20 898:20	places 700:24 844:24	plan 735:16 754:23 761:3 810:3 815:9 816:12,15 820:14 825:21
		period 694:2 749:9 876:18 876:25 884:11 894:18,20		
		permission		

830:23 837:1,1 837:3 plates 775:16,17 775:18 platform 772:15 platinum 730:8 730:11 play 906:13 pleading 916:1 please 691:3 695:7 697:18 698:23 712:22 713:11 715:18 715:20 720:1 721:1 728:13 728:14,18 730:4 733:18 736:17 737:13 737:17 738:1,3 747:14 748:7 752:5 758:12 762:20 765:23 771:7 778:4 779:16,24 795:6 808:4 817:5 823:4,6 829:14 836:20 841:2,22 854:10 860:22 861:5,8 863:20 864:1 plight 772:19 773:1 point 694:18 708:17 718:9 721:19 723:1 740:7 743:10 743:11 744:21 748:23 777:12 778:5,6 784:24 786:9,10 824:18 840:17 849:14 860:2 867:2 874:17 878:1 879:8 884:14 888:11 906:23 points 723:2 881:25 police 703:2,6	703:15 704:1,8 704:16,20,21 725:1 policies 699:20 699:25 700:4 policy 705:14 706:1 767:21 772:5,8,15,17 774:10 810:14 810:23 811:1 814:10 835:19 835:23 836:1,2 836:11 837:21 838:2,5 839:5 860:10 861:17 861:19,24 862:14 863:2,6 863:11,13,17 866:5 poorly 856:21 pop 893:6 Port 708:16 719:3 portion 693:24 795:7 826:16 873:24 886:4 904:7 908:21 portions 694:1 ports 847:2 position 732:25 733:5 791:13 868:21 881:16 positively 870:23 possibility 889:2 possible 707:2 709:20,25 717:3 772:4,13 817:20 835:2,3 851:2 869:5 870:23 880:13 possibly 720:13 743:23 744:9 775:3 809:12 827:7 857:6 858:1 post 821:19 post- 777:15 919:19 post-hearing	694:2 804:8 post-importat... 823:20 potential 722:3 803:25 838:22 839:1,6,9,10 840:23 841:10 841:14 913:2 potentially 857:6 powder 730:21 730:25 731:3 powdered 730:23 power 738:5 PowerPoint 790:25 practice 818:6 834:13,17,19 880:3 practices 893:19 prattling 865:9 pre- 821:20 916:10 pre-approved 820:14 pre-dating 854:5 pre-hearing 862:20 908:18 908:19,22,25 913:5 pre-importation 823:21,22 precedent 805:13,14 preceding 735:1 precious 730:2 730:16,17,22 731:5 830:15 858:12 859:16 859:18 868:15 869:3,11,19,23 871:4 873:25 892:9,23 893:1 precipitate 731:2,3,5 precipitated 730:18 precipitating	730:19 precisely 874:10 predecessor 812:22 prefer 875:6 preferable 869:14 preliminary 691:7 preparation 701:20 715:25 prepare 916:21 prepared 806:12 879:11 present 848:6 860:17 870:5 871:3 873:2 905:18 presentation 906:19 presentations 878:22 presented 702:5 presenting 879:4 President 748:19 presidents 743:25 presume 905:11 pretty 762:8 878:4,11 889:19 prevent 706:11 892:19 prevented 706:10 previous 807:21 808:9 810:18 810:18,19,20 812:1 868:23 869:25 871:21 872:16 886:22 previously 698:16 730:13 794:21 886:14 896:5 prices 869:10,23 pricing 766:7 primary 845:16	print 889:15 prior 740:21,23 796:7 809:15 809:17,24 811:13,17,24 837:25 873:7 889:4 priority 901:10 probably 726:7 726:16 730:21 746:3,22 770:2 794:4 796:17 800:15 822:6 822:14 843:22 883:8 probative 836:22 837:2 916:19 problem 710:21 743:12 771:2 797:25 806:6,9 807:2 849:17 861:19 problems 795:14 848:16 887:25 procedure 692:16,24 693:11 procedures 899:5 proceed 863:19 863:20 865:3 875:4 proceeded 718:6 proceeding 723:15 proceedings 921:9 process 726:1 741:25,25 744:14 758:14 854:6 855:4,4 859:15,18 procured 872:20 produce 734:4 734:16 786:15 819:22 886:16 produced
--	--	--	--	---

713:25 725:20 726:2 734:18 774:18 779:18 783:2 786:16 819:4,9 820:11	Protection 688:1,18 801:5 921:12 prove 914:22 918:6 provide 707:19 750:10 878:7 provided 715:13 732:24 750:12 750:13,19 751:2 800:7 816:15 824:21 835:14 836:14 837:21,22 851:23 872:24 876:1,12 877:15 911:25 912:2 913:4 914:19 916:13 916:21 provides 835:20 891:20 providing 836:5 894:2 provisions 738:9 proxy 867:17 868:8 873:22 891:12,16 893:11 894:5 895:1 896:14 897:15 898:14 public 847:10,14 893:6 917:20 publication 888:6 publicly 869:10 871:22 885:9 887:8,10,13 pull 761:17 pulling 766:6 punishing 770:8 purchased 893:14 purchases 882:1 purely 850:8 purport 735:22 purportedly 748:14 purpose 692:19 694:22 695:1	700:5 772:14 790:2 797:20 815:4 905:10 purposefully 854:23 purposely 854:20 purposes 700:5 800:10 805:23 855:24 888:7 pursuant 688:11 723:10 803:24 804:11 810:2 814:1 815:14 820:19 825:1,5 826:24 830:23 836:6,25 838:13,13 913:14 pursued 895:7 put 695:11 730:22 766:10 769:16 777:15 782:8 785:18 828:4 829:8,14 853:25 901:9 901:11 903:12 903:24 915:15 918:22 putting 774:9 914:24	894:5,14 question 693:6 694:24 698:19 701:24 707:21 707:23 713:10 714:11,15,17 714:25 717:7 724:4 740:5 741:15 751:6 752:12 754:1 755:22 770:19 771:7 775:4 776:15 780:2 781:23 788:14 789:16 791:8 795:17,19 797:9 798:3 799:3 801:16 801:21 802:1 802:12,18 803:10 819:25 826:1 827:17 828:20,22 834:16 836:8 837:5 838:16 851:1 862:7 884:7 900:2 903:3 questioned 900:9 questioning 716:17 824:18 825:13 839:15 questions 698:20 731:17 781:4 785:9 806:12,13,21 806:25 828:13 840:6,7 843:8 848:19,21,21 848:23,25 849:3 875:1 876:16 884:13 902:25 904:8,9 quick 745:18 783:17 829:5 840:7 quite 705:6 715:17 743:17 743:24 761:19	763:9 876:22 888:18 893:16 903:11 quotes 877:20
			R	
			R 843:1 R10 761:25 racial 798:1 radar 720:16,17 720:19 721:5 721:10 727:10 755:25 raise 693:25 907:4 raised 693:17 708:18 ran 706:15 random 716:10 716:10,11 randomly 716:6 716:7 randomness 716:10 range 774:2 893:24 ranked 844:4 rate 873:1 rates 871:24 904:4 ratio 880:24 ratios 858:14 859:17 re-- 766:2 reach 882:7 reached 901:17 reaching 731:8 reaction 888:20 reactions 866:1 888:20 read 691:20 693:11,19 728:14 731:11 731:13 737:15 737:17,24 738:12 740:3 765:1 773:3 794:16 795:3,6 823:2,2,6 836:19 864:25	

readily 894:8,13	815:13 816:3	851:7 894:17	792:22 854:15	764:20 765:6
reading 730:3	816:16 817:2,3	recommended	854:19 857:1	854:20 898:23
738:1,3 753:24	818:17 820:23	816:5	referenced	regulatory
764:17 795:2	821:6,9 822:12	reconvene 842:5	854:14	699:24,25
855:12	824:5 834:12	record 692:5,22	references	703:1 723:6,12
ready 860:17	836:16 845:4	693:2,11,15,20	854:22	723:19 838:25
919:14	846:24 847:16	697:14 698:7,9	referred 692:6	840:20,24
real 754:7 800:4	902:8,18 913:9	701:8 719:19	695:15 696:12	841:6,11,15
829:5 889:5	recalled 847:22	735:22 745:19	696:21 697:5	854:1
reality 888:15	receivable	746:5 750:22	840:1 911:4,14	related 743:13
really 705:24	886:11 887:17	778:4 784:19	912:19 914:3	748:13 752:17
706:3 763:14	887:22 888:6	785:9 788:8	referring 701:6	809:4,25
763:23 773:24	889:6 900:9	794:20 828:10	702:20 706:20	886:25 907:5,8
838:9,11	receivables	839:23 843:3	722:6 725:19	relating 769:1
855:13 859:12	885:21 900:5,5	852:3,9 853:10	747:5,8,12,13	relationships
870:20 871:2,8	receive 751:6,19	855:20,25	748:21 766:4	900:13
872:6 874:21	751:20,23,24	861:8 862:20	770:15,25	relative 798:19
877:6 886:8,19	763:23 823:14	884:22 890:12	778:21 825:23	871:8
889:9 890:7	846:13,15,18	890:21 901:13	913:25 917:25	relatively
900:12 908:10	871:18 876:5	911:24 914:10	refers 758:22	867:17 875:20
913:20 915:10	received 690:2,9	914:17 915:7	771:1	881:25 883:22
919:18	692:9 695:18	916:16,18	refine 897:3	884:2,16
reason 694:21	696:15,24	917:19	refined 867:23	894:20 900:24
717:5 825:9	697:8 731:14	records 784:10	refining 895:13	relevance
847:12,15	748:9 751:11	791:16 796:4	reflection 900:3	699:22 703:18
875:12 885:4,9	751:22 753:12	901:15,25	refresh 708:25	716:16 722:24
reasonable	754:2 764:8	902:7 908:3	711:9 751:9	724:20 725:22
865:23 878:9	794:23 840:4	909:5,7 911:21	792:25	731:16 759:10
887:23	850:21 851:7	915:7 917:17	regard 846:22	776:9 778:2
reasons 774:7	871:24 872:22	917:20,22	882:12 912:25	781:8 784:22
847:20	910:21 911:8	918:6,11	913:1	786:4 789:8
rebuttal 919:15	914:23 915:25	recreational	regarding	798:13 800:21
recall 708:4,13	receives 743:5	845:18 901:6	708:15,17	824:18,24
709:3,12	receiving 846:24	RECROSS	744:9 836:12	837:15,19
710:14 711:4	900:17	689:2	846:19 865:12	910:7,16 912:3
714:24 726:20	recertifications	redirect 689:2	877:7 891:12	912:24 913:12
728:12 749:2	740:11	841:21 843:4	899:4	914:18 916:18
749:16,17	recertified	reduce 825:3	regards 853:3	relevancy
750:21 760:4	768:16	835:21 873:20	regenerated	898:25
763:7,10,16,19	recertifying	reduced 745:8	886:24	relevant 771:24
765:5 766:12	740:15,16	832:5,7	regia 730:9	772:1,3 880:15
767:6 768:12	recess 762:16,19	redundant	regional 798:1	907:14 910:18
770:4 778:19	842:3	746:13	registered 796:3	reliable 899:25
779:23 792:4,5	recessed 842:5	reevaluate	registration	relied 880:10
792:6,12,13,13	reclassify 837:7	824:20	791:2	relitigate 824:19
792:15,21	recollection	refer 739:5	regulation	remained
793:1,2,3 794:1	718:14 719:23	770:16	705:25 706:1	867:14
798:24 800:3	721:7 745:4	reference 717:9	765:8	remaining 742:8
804:18 809:9	749:20 813:8	749:11 753:8	regulations	remediate 814:8
812:3 815:4,10	815:23 830:20	765:17 768:9	703:14 723:22	814:9 847:21

remediated 847:23 851:8	740:1 857:13	reports 714:7 744:10 745:15	917:22	688:6,21
remedy 810:20 811:25	repeat 714:11 745:10 778:12	746:16 750:25	required 735:17 742:1 814:25	692:13 714:2
remember 699:11 700:6,7	800:13 808:7	751:7,11,13	820:17,18	715:13 753:17
700:8,11	810:24 815:12	753:12,16,25	821:20 825:1,5	763:4 786:3,12
701:11,12,22	819:25 837:5	754:2,8,20	838:13	791:14 797:16
701:25 702:16	902:15	763:5,16	requirement 804:13 805:18	799:16 800:7
702:17 705:9	rephrase 715:2 760:16 771:7	764:10,13,14	860:4	801:18 816:2
707:6,9,12,14	814:8	814:23 820:23	requirements 755:7 779:21	817:4 835:10
707:15 710:17	replace 802:20	824:11 864:25	804:12 897:13	845:22 846:7
710:21 711:7	replicates 903:25	879:5,10,10	requires 705:25 735:14 804:3	853:19 854:17
712:3,14	reply 760:21	880:7 881:24	858:2	862:20 871:19
714:10 716:21	report 691:21 691:25 728:20	882:1 889:12	requiring 855:17	877:15 918:25
716:22 717:16	731:14,15	900:7 906:2,6	requiring 855:17	919:1,1,2,3,9
717:17 718:16	735:19 741:11	911:12,13,20	requisite 879:13	Respondents' 714:6 908:7
718:22 721:8	747:22 750:10	912:1 913:4	research 779:17 781:5 783:2	913:2 919:5
722:13 726:7,9	750:19 761:3	represent 692:20 785:20	789:25 790:5	responding 761:4
726:17 728:4	764:8,12	877:1,5 888:3	790:11 796:2	response 714:3 753:21 773:13
731:18,21	816:18,20,21	890:14	869:9	774:5 801:1
733:16 736:13	817:1,23	representation 775:20 776:24	resell 901:7	823:7 907:23
744:23 749:18	818:18,19,20	representatives 850:21	residence 797:22	responsibility 748:18 853:20
752:3 756:5,7	820:25 821:18	represented 877:5 886:20	resolve 698:8	responsible 776:6 777:5
756:9,10,11,12	822:5,7,10	representing 692:14 846:1	resolved 693:17	780:10 789:3
758:10 761:23	823:14,23	848:9 869:24	resources 897:14	789:19 834:1,5
762:2 763:6,11	824:1,4,4,16	872:9 892:10	respect 725:15	responsive 750:16 751:4
763:14 764:13	825:12 826:3,4	901:12	respond 716:18 721:2 761:7	783:7
764:17 765:19	826:16 856:24	represents 872:3,4 889:9	778:4	rest 717:12 780:13 852:5
765:20,25	856:24 857:9	request 714:3 760:18,19	respondent 690:8 706:10	908:1 911:2
766:2,8 768:7	858:1 864:5,23	821:23 822:4	786:13,14	919:8,9 920:5
768:10,11	875:18 876:8	851:3 905:13	813:3 865:17	restate 802:18
771:12,14	877:6,13	916:5 917:5	914:11	restricted 840:24 841:6
777:25 778:17	881:25 882:5	requested 716:3 735:20 744:10	Respondent's 692:1,4,8	841:10 877:24
791:21,22	882:20,23,25	744:11,12	695:21 696:7	rests 853:13
792:2,17,24	887:1 891:8	745:15 789:7	696:11,14,20	result 729:22,24 735:22,23
793:11 795:2,4	895:18 899:10	800:7 826:23	696:23 852:24	751:16 756:17
795:5 796:4	900:25 901:16	894:7	874:12 894:23	868:19 871:7
811:11 818:21	reported 885:2 887:15 889:18	requesting 743:11 747:19	907:18 911:6	879:2 881:6,7
822:3,5 827:25	921:11	906:20 916:21	911:16 912:21	884:5 886:16
850:18 885:7	reporter 697:21 851:19 853:9	requests 822:6 826:23 827:1	914:5 916:10	897:24 903:8
889:11	860:22 921:17	require 882:15	919:4	904:5
remembering 893:19 894:19	REPORTER'S 921:1		Respondents	resulted 870:7 874:5
903:13,17	reporting 857:15 882:14			
remind 763:8 851:3	921:17			
removed 807:24 817:13				
renewal 735:1				

resulting 730:6 730:10	899:19,22,24 900:19,23 901:1 904:3	775:11 776:20 779:8 781:7,12 782:22 783:9 783:17 786:23 787:6 791:21 794:3 796:5,13 796:22 798:1 798:21 799:15 804:20 805:21 805:25 806:25 807:4,19 811:19 814:5 817:17 818:20 819:13 827:3 827:25 831:21 832:1 833:14 839:14 841:16 842:2 848:19 849:7,15,15 850:14,20 852:1 853:11 864:5 875:8 884:21 889:14 893:12 894:19 897:11 899:12 902:19,21 903:10,11 917:23 918:17 919:17 920:11	rule 692:16 806:18 866:3 866:17 878:21 ruled 907:10 rules 692:15 723:22,25 724:18,25 845:9 909:7 916:4 ruling 752:12 786:2 run 864:24 878:1 880:9 881:1 running 880:10 runs 880:20 RX 908:19 RX-18 912:11 RX-6 908:20 RX-7 908:20	saw 707:23 744:13 764:15 773:5 792:2,25 828:23 saying 694:16 695:7 702:4 714:21 717:24 723:10 731:19 742:9,25 743:3 744:17 745:2 751:18 763:2,4 773:19 774:2 778:17 783:14 785:17,19 786:24 787:8 787:11,19,24 793:23 801:9 801:10 805:22 824:4 850:2 863:12 880:17 886:15 888:8 892:5 896:12 897:7,14,25 906:11 917:15 917:23 918:5,7 918:8,14 says 699:20 728:20 735:6 750:12 751:2 751:10,13 753:1 777:9,10 780:5 785:23 791:20 793:14 825:9,20,21,25 826:11,14 835:19,23 837:6 838:6 839:6 840:19 856:3 857:19 882:6 883:17 892:16 906:24 scaling 831:23 scenario 742:5 746:15 866:14 866:23 870:16 870:21 874:3 890:8 892:10 895:21 896:18 897:4,8,17,25 scenarios
results 728:20 747:20 750:13 751:3,13,20,24 754:8,15 768:18,20,22 768:23 769:20 769:24 770:6 770:15 790:5 814:18,21 827:8 835:15 835:15,20 836:5,14 837:3 837:17,22,22 837:24 838:7 838:13 855:21 858:23,24 865:22 866:20 868:14,20 869:6,21 871:3 872:4,4 873:3 873:7 877:1 880:21,25 881:4 903:6 resume 805:18 resumed 698:16 retail 847:3,9 retailers 900:17 retain 814:25 815:3 retained 815:11 815:13 816:1 820:16 865:12 865:16 875:14 894:9 retainer 899:8 retaining 898:12 retrofitted 847:22 return 792:25 884:2 887:15 899:16 returned 708:21 returns 792:9,10 792:15 793:1 846:6,9,14,15 877:11 882:2 882:12 884:8 887:14,18	revenue 773:22 773:24 review 854:16 863:22,25 reviewed 701:17 875:23 876:12 revolves 854:11 rhodium 730:8 730:12 Rick 921:17 right 695:11 699:14,18 700:8,15 701:15 702:25 703:9 705:25 706:2 707:10 709:14 710:18 711:2,16,18 714:17 715:15 716:8 718:9 719:17 720:9 720:19 722:16 722:22 723:7 724:1,16 726:21 728:11 728:17 729:18 731:11,14 732:1 734:7 736:3,6 740:1 740:19,25 741:2,12,23 742:9,13,23 743:18,22 745:18,20 746:15 749:7 749:19,22 750:1,4 751:7 752:23 754:16 755:2,3 756:18 756:21 757:8 758:23 759:2,5 759:7,8 760:14 761:10 765:4 765:18 766:10 766:18 769:8 770:1,24 774:23 775:2,6	ring 758:16 766:21 RMA 888:6 ROBERT 688:17 role 856:13 roll 702:13 Room 688:7 root 721:14 rough 867:17 868:8 887:21 897:15 roughly 820:12 869:5 879:1 884:4 889:21 892:2 903:16 rounded 870:18 874:9 row 874:11,19 rows 868:18 872:16 897:6	s 689:1 690:1,8 843:1,1,1 860:6 861:9 S-H-E-F-F-T-Z 861:10 safe 784:18 salary 884:9 sales 886:12,18 Salina 688:23 747:4 sample 728:21 732:8,9 samples 822:18 830:25 855:8 SanbornOfficial 921:17 satellite 729:14 satisfy 760:17 760:24 858:8 satisfying 748:18 save 696:25 saved 913:21 saves 806:9 savings 869:25 870:8,13 872:25 874:4 874:19	

864:20,20	747:9 750:12	sensible 699:20	738:13 796:20	791:22,24
866:19 868:12	751:14 752:6	700:4 860:10	910:1	792:1 817:8
868:20 869:6,7	761:22 765:1	887:19	Seventy 750:2	836:2 854:12
873:8 895:16	773:1,4 784:6	sent 744:14,19	Seventy-one	854:14,24
896:21 898:1	784:8 785:6,6	745:5,17	750:1	855:22 856:1,5
898:13	785:6,13,16,17	746:17 748:19	severally 903:16	856:6,11,19,21
scene 717:24	792:5,7 793:14	752:7 753:25	severe 802:24	857:19,22
scenes 878:17,20	793:18,18	754:12 760:21	SGS 758:7,16	858:6,11,16
scheduled	799:7 811:5	761:9,13	759:6,6 816:17	859:1,9,13,20
873:14	824:11 827:23	804:11,23	820:25 821:18	860:6,9,12
scheme 699:24	857:18 865:18	817:21 819:7	822:16 827:3	905:1 917:15
699:25 703:1	867:17 871:22	820:2 821:4	858:20	918:8
723:6,12,20	872:23 876:7	822:8,11 851:3	shaking 697:14	showed 726:17
839:1 840:20	876:23 888:19	915:13 916:5,6	shape 725:17	748:11 835:15
840:24 841:7	889:19 890:13	917:12	shareholder	838:1 903:7,9
841:11,15	895:3 900:11	sentence 705:5	791:20 792:3	showing 773:15
854:1	906:23	883:17	shareholders	774:18 790:23
scholars 800:18	seeing 745:16	sentences	883:21	824:24 871:19
school 755:1,6,8	792:6,13	738:10	shares 885:12	874:13 892:6
schools 800:17	seek 787:20	separate 796:25	sheet 698:1,3	showly 855:7
science 729:2	840:10	803:21 813:18	883:2 887:20	shown 739:24
scooters 734:15	seeking 734:25	832:12 834:22	sheets 709:17,19	854:24
773:8	786:25 787:17	886:19	744:13	shows 735:11
scope 761:6	seen 695:5	separated	Shefftz 689:5	754:21 790:25
screen 742:12	706:15,25	730:16 731:6	691:11,12,23	791:2 855:5,7
742:13 793:9	745:19 763:6	separately 832:2	696:1 860:21	855:10,19
823:11 893:7	794:3 819:21	separating	861:2,10,20	874:7 881:13
screens 760:10	849:6 871:7	717:11 858:13	862:15,21	906:14
se 755:8 773:24	881:21 893:5	September	863:9 864:8	shutting 886:10
878:15	seizure 716:22	823:13 825:25	875:9 879:9,13	sic 855:7 856:8
search 738:16	718:12	826:9,11,12	879:16,22	side 740:8
seated 691:4	select 712:8,9,11	series 806:12,21	891:3 901:24	766:25 769:2
762:20 861:5	712:18,18,20	set 737:18	904:12	803:23 848:3
second 795:2	713:11,13	751:25 866:19	Shefftz' 851:24	865:18 908:13
818:19 823:7	716:5 721:1	874:4 889:17	879:21	908:13
section 728:20	selected 712:6	919:23	Shefftz's 691:21	sidebar 901:20
887:4 891:6	712:23	setting 717:11	691:24 697:4	sides 913:22
sections 736:15	selection 855:11	840:11 881:22	shipment	sign 699:17
secure 886:8	self- 917:20	settlement	717:19	719:16 724:7
sediment 730:5	sell 847:9	749:11 772:5	shipping 901:8	724:11
see 694:18	selling 773:8	772:16,17	short 755:13	signed 697:22
699:20 704:9	886:7 900:16	778:7,8 807:19	900:24 902:25	697:22,25
705:14 707:22	send 744:17	807:22 808:10	shorten 780:18	698:2 719:13
708:23 724:7	803:24 804:16	809:11,24	shortfall 869:22	719:13 744:24
724:10,11,12	919:22,22	810:10 813:23	872:19	749:10 752:23
724:14 729:20	920:1	821:19 826:25	shortfalls	856:23 857:3
730:1 731:4	sending 916:4	837:8	870:10,17,22	915:14,21
733:6 737:1,3	sense 716:10,11	settlements	871:5 874:21	significance
737:23 742:13	787:2 870:20	777:14	show 736:10	787:11
742:14,15,16	871:2 900:6,22	seven 721:7	742:17 791:21	significantly

825:3 832:5,6	893:16	806:20 808:3,6	specific 708:14	spoke 708:13,15
signing 899:8	smaller 884:25	808:20,25	739:11 769:7,8	708:17 709:23
similar 747:21	so- 699:23	809:1,15,16	780:20,21	760:2
810:17 855:4	800:18	810:12,24	785:21 803:16	sponsor 909:3
868:13 872:15	so-called 917:5	817:3 819:25	820:5 874:25	spreadsheet
886:22 889:19	society 703:1	822:9,25	893:14	871:19,24
similarities	sodium 730:6	823:10 827:12	specifically	872:5,7,21
704:2,17	softer 893:22	828:20 832:9	700:21 708:14	874:13 877:3
simple 854:11	sold 847:3,9	833:16,21	736:3 739:11	902:8 903:2,24
simplify 826:19	850:10 886:14	836:8 837:5	746:18 768:13	staff 716:2
simply 866:2	solution 730:7	841:5 851:4	803:13 821:6	815:18,19
870:13 871:14	730:10,18	852:13 866:21	874:3 877:10	862:14 878:22
871:22 873:17	solvent 731:1	874:5 875:11	882:12,21	staffing 873:22
884:1 885:10	somebody	875:12 882:22	884:7 885:7	891:13 895:21
889:3 892:16	780:12,13	882:24 889:7	888:14 889:1	896:13,18
895:7	910:22 917:22	900:15 907:7	896:19 899:10	898:14
sir 863:22 891:8	918:2	910:4	specification	stamp 883:13
895:20 903:4	something's	sort 743:8 845:5	830:2,5,9	908:9
site 757:23,24	835:1	871:20 885:7	831:5 832:23	stand 698:17
situation 695:1	somewhat	885:25 892:18	833:3,23	701:7 762:16
707:1,6 745:20	703:12 705:12	901:14	854:19 906:15	782:20 787:22
753:3 778:15	706:24 707:5	sought 734:12	907:11	842:3 849:3
796:11 856:20	759:17 777:1	786:18	specificity	914:25 915:15
859:7 860:13	800:5 874:16	sound 719:21	792:16 793:1	standard 768:9
878:13 879:17	890:17 894:14	sounded 881:3	specifics 749:17	771:3 859:5
881:15 885:12	soon 860:6	sounds 720:20	812:3	860:5 867:20
894:2 906:16	sorry 705:25	720:22 726:22	specified 813:6	standards
situations	709:15,18	729:25 796:5	815:4 872:20	771:11,16
881:18	710:15 713:1	817:17,20	897:1	795:8 837:4
six 713:5,6	713:21,24	833:14	spectrometer	859:20
735:20 743:12	714:5,11	source 702:10	730:11	stands 701:9
817:22 819:23	720:21 722:15	703:24 845:9	speculate 770:2	start 699:25
827:7 830:5,8	724:23 727:2	885:17 886:7,9	796:9 888:12	732:13,15,16
830:22 831:16	728:2 731:12	888:5 890:18	speculating	732:16 747:4
831:18 832:21	731:23 735:8	sources 869:10	704:19 850:8	776:14 779:16
832:22 833:2,5	739:3 740:13	883:16,18	850:11	784:3 852:12
834:7 919:25	744:23 745:10	South 700:24	speculation	852:14,16
Sixteen 911:13	746:6,7 750:1	speak 710:13	704:4,8 773:12	865:5 878:1
Sixty-seven	750:3,6 752:13	746:21 753:5	774:23 805:1	started 702:15
764:24	756:20 760:16	798:10 801:5	819:17,18	718:6,11
size 725:17	760:20 763:18	805:17 808:3	835:5	752:18 796:7
slash 705:22	767:12 769:3	828:9 833:9,10	speculative	starting 784:14
slight 710:15,16	771:6 775:12	868:10	888:17 890:10	795:3,6 796:3
864:21	775:19 778:12	speakers 800:9	spell 757:3,5	828:14
slightly 896:23	779:3 780:6	speaking 710:20	spelled 756:23	starts 760:13,16
slowly 808:4	781:17 783:4	849:18 892:1	757:1 861:10	760:20
slurry 855:5	785:5 786:8	893:20 913:25	spending 789:8	state 788:7
small 866:21	792:10 793:2,4	speaks 798:15	spent 860:13	809:19 861:8
869:13 884:3	800:13 802:14	special 856:16	split 889:8	statement
884:16,24	802:16,18	864:11	903:14	768:19 854:7

876:10,14,14	strategy 694:24	subsequent	878:7 881:22	797:4 798:4
876:15 917:19	Street 921:18	708:18 710:3	905:13	799:4 835:6
917:24 918:2	strict 893:23	836:23	supported	SUVs 734:15
statements	strictly 692:16	subsidiary	790:17 890:11	swear 860:22
692:21 846:10	892:1 893:20	790:13	supporting	Swinke 912:14
846:21 876:6,6	Strike 765:12	substance 731:1	784:19	912:25 913:3,7
876:22,23	846:14	subsumed	supports 750:24	switch 806:17
877:4 899:20	strikes 890:10	868:19 897:5	777:11	890:21
899:21 904:1	strong 856:10	sudden 858:21	suppose 765:9	sworn 698:16
states 721:10	889:2	suffices 917:16	775:2 799:22	861:3
734:5 772:5	struggle 699:8	sufficient 863:7	811:16 834:24	symbol 733:4
843:12 844:19	699:10	suggested 816:5	839:13	872:24
847:25 868:1	student 743:16	816:6	supposed	
876:8	students 800:18	suggestion	774:19 803:9	T
stating 772:9	studied 720:23	856:17	sure 691:11	T 689:1,1 690:1
statistical	728:24	suggestions	697:12 708:6,9	843:1
878:19 879:3	studies 796:2	707:12 856:15	708:17 714:15	table 724:12
statute 777:9,10	799:25 800:1,2	Suite 688:24	717:2 729:24	869:13 870:7
780:5 854:15	stuff 755:2	921:18	731:16 734:6	870:13 871:8
statutes 905:14	803:25 901:6	sum 781:21	740:5 748:22	872:3,15 873:6
stay 741:4	subject 737:18	summarized	751:3 761:11	891:20 896:4
stayed 880:22	802:17,21,24	887:2	761:19 764:23	897:3
stays 886:13	803:7 810:1,3	summary 786:2	770:25 773:14	tables 871:21
889:21	subjected	866:20 874:23	781:10 789:8	872:16 873:7
Stein 758:4	694:10 854:18	887:4	805:9 818:3	tabular 866:19
stemmed 719:2	submission	summer 702:17	832:7 835:25	tag 802:6,7
step 696:6	692:3 752:2	822:14	836:20 840:14	tagged 802:14
718:23 805:9	768:18	summing	843:9 862:1	802:20
862:3	submit 694:4,15	873:11	864:4,4 865:7	tailored 896:19
stick 739:15	694:25 742:1	super 774:2,2	865:8 866:12	take 694:1
stipulate 788:9	754:12 761:25	supervision	866:15 870:19	698:18 740:18
916:8	776:18 814:18	867:11 873:23	871:2 874:13	756:4,8 762:17
stipulated	814:23 816:18	892:11,25	874:14 876:22	766:17 777:13
744:22 745:2,5	824:15 826:16	893:9 896:13	891:7,25	797:18 800:1
814:15,17,22	835:2 858:4	898:15	894:20 895:24	825:2 827:7
814:24 815:14	submitted	supplement	901:5 905:24	855:8 859:25
815:25 816:9	697:13 698:1,2	916:10	906:24 909:11	867:2 869:4
820:16 826:25	700:24 701:23	supplemental	912:7 914:1	870:24 885:25
913:5,22	702:2,3 714:7	906:2,6	surprise 801:1	891:5 892:21
stipulations	746:16 761:24	supplemented	865:25	894:14 897:20
913:19	774:16 790:11	881:19	surprising 695:9	898:4 904:15
stock 885:9	790:22 816:20	supplier 871:14	surrounding	904:18,21
887:10	817:1,8,23	900:15	800:17	905:2,5,14,16
stood 900:12,23	818:19 820:15	suppliers 888:21	SUSAN 688:13	906:12 907:13
stop 745:18	820:24 825:12	888:24 889:10	sustained 703:4	917:2 918:12
856:23 891:23	836:25 837:4	890:1,2,5,9	721:19 722:25	919:10
892:22	846:5 906:2	897:12,12	744:2 757:15	taken 854:20
stopped 857:11	911:13 915:24	supply 853:24	758:20 767:17	855:5 902:7
straightforward	submitting	support 732:11	777:9 780:3	takes 743:21
877:12 880:12	743:6 858:22	774:13 871:17	790:20 791:9	822:16,20

919:25	893:13,15	849:19 850:1	792:25 793:1	ten 714:1 741:21
talk 707:18	917:1,3,3,4	850:21 853:22	846:6,9,14,15	763:8,13
708:24 709:1	talks 738:11,13	856:12 858:8	870:5 877:11	765:15,21
712:24 723:8	748:8 795:14	859:21 877:10	879:23,24	767:1,10
723:12 725:20	824:10 856:23	878:10 882:1	882:2,12 884:2	768:12,14
726:1 732:10	889:13	882:13 886:3	887:13,15,18	769:6,16
741:12 744:4	tangible 893:17	887:13 888:17	899:16,19,22	770:17 771:20
761:7 762:1	Taotao 688:3,3	889:25 890:4,6	899:24 900:1	772:20 780:9
764:13 765:14	708:12 715:5	890:8,15 892:6	900:19,23	785:14 812:5
766:16 769:1,3	717:20 720:9	898:22 899:4,7	901:1 904:2	830:6,8,14,19
781:6 782:1	721:4,6,8	899:16,24	taxable 881:9	831:16,18,22
785:19 821:15	743:18 744:5	902:3 910:17	882:13	831:24 832:2
865:6 875:19	748:19 755:25	910:21 921:4,4	taxation 775:20	832:12,17
885:24	761:2,15 763:2	Taotao's 766:9	776:24	833:7 835:12
talked 707:17,21	763:6 766:15	880:21 910:20	tea 777:3	835:16 837:17
709:21 722:16	768:5 771:3,11	tapes 921:10	teacher 707:6	850:19 851:5
726:14,17	771:15 773:3	Tariq 688:23	teachers 706:25	855:2 873:9
743:15 746:15	776:2 777:5,5	806:11,24	teams 836:21	892:7
754:7,10 767:7	779:7,16,20	807:9,10,13	Tech 729:4,5	tended 700:14
768:11 890:20	781:3,5,6,7	808:6,8,23,25	technically	tends 695:1
917:2,4	782:8,9,18,18	809:2 812:24	862:15	term 705:22
talking 700:21	782:22,23,23	813:1 818:25	telephone 709:2	738:11 764:20
705:16 707:9	782:24 783:1,3	819:2,20	television 893:7	798:19 799:12
707:11,24	783:5,6,8,8,15	821:13 822:25	tell 702:7 704:2	799:19
710:17 712:15	783:23,23	823:1 824:8,12	708:10 713:23	terms 693:6
718:20,23	784:7,19	824:19,23	715:9 721:1	705:22 707:14
722:13 723:6,8	785:12,12,15	825:9,24 826:3	728:6,11,14	707:16 715:18
723:19 726:5,6	785:17,18,22	826:7,21,22	730:2 732:3,10	730:19 766:21
730:25 731:2	786:15 787:13	827:14,19	732:25 734:11	789:6 828:15
733:25 738:24	787:13,14	828:13,17,19	735:8 742:3,19	836:9 861:24
740:12 741:13	788:2,19,20,20	828:21 833:12	743:6,10 744:5	862:22
741:21 742:23	789:2,12,12,13	833:13,16,18	745:20 746:18	Terry 710:15
745:9 747:23	789:20,25	834:23 835:7,9	751:15,15	760:5
747:25 748:2	790:1,8,8,14	837:13,19	754:13 772:12	test 728:16,20
750:4 754:17	792:7 796:2,21	838:10,15,18	781:2,11	729:17 731:16
755:13 757:8,9	810:5,8,8	838:24 839:15	784:13 803:5,8	732:7,13,14,15
758:7 759:4	812:8,10,13,14	839:19 840:6,9	843:22 844:17	734:12,24
761:20 763:15	812:16,18,19	840:15,18,22	856:22 857:20	735:5,9,22,22
764:12 765:8,9	813:2,5,11,11	841:8,16,18	857:25 862:23	735:23 744:9
769:7,8,9	813:13,20	853:1,2 882:22	864:2 872:6	745:15 746:16
770:18,20	814:1,25 815:3	882:25 883:3	878:9 880:18	747:20,22
776:11 778:16	815:15 816:5	883:11 907:17	882:20	750:13 751:3
780:19,20,21	820:2,17	908:1,17 909:1	telling 700:8	751:18,20,24
781:5,5 782:2	821:14 823:16	909:4,10	708:23 709:20	753:12,16
802:7 803:12	824:25 825:16	910:16 911:10	738:20 739:22	754:8,15,20
803:16 813:10	826:16,24	911:12,19	786:24 790:10	758:10 768:18
814:15 823:17	827:6 844:4	912:13 913:13	797:21 804:1	768:20,22,23
851:4 857:4,6	846:1,2,8	913:24 914:13	902:18	769:24 770:6
877:18 886:9	847:3 848:5,8	915:6	tells 733:1	770:14 814:18
886:17 887:8	848:17 849:10	tax 792:9,10,15	791:17	814:20,23

816:12,15,21	880:19 882:16	775:21,21	732:6 733:20	917:1
818:18 820:13	889:13 891:6	784:13 789:24	739:5 740:6	thousand
820:23 822:16	899:13 901:5	790:4 792:7	741:16,16,17	796:19
823:23 826:4	902:15,24	793:20 796:16	743:7 744:6,17	thousands
827:8 829:19	testing 708:18	801:24 802:6	744:24 745:1	808:13 860:14
829:19,20,23	727:15,25	805:4 806:3,10	746:6 749:1	860:15
830:16,23	728:7,9 753:10	807:8,12 819:6	754:1 763:13	three 702:12
831:7,9,11,11	757:24 768:4	821:12 823:7	774:18 780:17	782:18 787:9
831:15,16,19	768:11,15	828:18,19	782:5 783:22	793:16 806:10
835:14,18,20	816:13 820:13	829:25 841:22	785:7 789:21	830:5,25 831:7
836:5,6,7,14	821:20 836:22	851:9,11 853:6	789:22,23	844:18 845:22
837:1,1,3,17	836:25 837:2	853:14 854:3	791:3 794:6	845:23 855:3
855:20,24	838:13 858:5	860:18 863:19	797:1,17,19	855:11,16,16
856:3 858:3,9	858:25 866:10	875:9 904:12	803:1,2 805:16	858:21 864:20
858:23,24	867:11,24	907:16 919:17	806:17 807:3	868:12,20
911:12,12,20	869:21 896:25	920:2,3,8,12	809:16 811:10	869:11,19
912:1 913:4,14	898:16	thanked 756:5	812:11 815:21	870:16 873:15
tested 735:17,21	tests 732:4,7	thanks 698:11	822:14 825:2	873:17,20
754:24 764:10	751:20 752:7	851:12 872:4	827:17 830:14	874:3 876:13
817:19,21	752:24 770:15	Thee's 821:21	844:4 849:14	885:19,21
819:8 823:21	770:16,19,20	theirs 914:7	852:13,14	892:10 897:6
830:22 831:1	770:23 815:1	theoretically	862:8 874:23	898:1,13 910:1
855:16,18	835:11 836:6	780:15	877:17 879:17	threw 750:8
870:1	838:2 859:4	theory 818:6	890:20 894:17	755:14
testified 691:20	860:14 870:10	thereof 871:12	896:3 901:4	throat 872:1
698:17 718:15	872:19 874:7	thing 703:12	903:11 906:5	throw 695:6
752:1 755:9	898:19,20,21	714:5 737:6	907:10 909:19	696:3
771:1 807:14	Texas 688:24	741:22 742:16	910:2 912:23	throwing 705:2
861:4 891:12	709:9,11,22	858:14 865:20	914:10,16	thrust 849:25
895:5 899:15	715:6,24	871:10	917:7 919:5,12	850:2
901:24 915:1	757:11 796:3	things 691:18,24	919:13	thumb 866:3,17
testify 694:10,19	797:22	695:4 700:15	thinking 756:5	878:21
729:17 805:14	th 871:4	706:16 714:9	thinks 825:10	Thursday 688:9
863:1 875:19	thank 695:19	720:5 743:22	third 811:12	thwart 695:1
912:16 915:13	697:19 698:22	747:25 748:2	844:5,6	tighten 865:10
915:17	699:7 700:23	777:5,18	Thirty-eight	time 692:14
testifying	713:7,10 715:8	782:14 799:19	696:8	698:21 702:11
773:12 878:14	716:12 720:4,9	800:25 804:3	Thompson	702:17 709:24
879:9	727:9,13	860:11 865:11	744:8 848:4	715:5 716:3
testimony	732:19 735:25	876:9,17	849:18,22	718:5,21
694:13 701:20	737:22 738:7	888:22 893:13	thought 707:21	727:18,20
707:15 712:12	739:22 742:18	893:22 895:1	711:22 717:6	735:15 743:17
712:13 718:4	747:4 749:24	899:14 902:22	718:11 745:1	746:17 749:9
720:1 755:16	754:3 755:21	913:21	750:3 766:24	749:19 752:15
768:7 771:5	756:6,13,14	think 693:1	774:1 794:17	756:8 762:6,11
797:15 830:12	757:6,10 758:4	695:2 701:16	802:4 805:10	789:8 794:9
836:1 837:15	759:1 761:14	702:17 703:23	868:6 869:13	796:7,17,21
837:17 841:23	762:14,18	704:19 707:17	870:21 871:10	802:25 803:20
864:25 875:22	766:24 767:2	707:17 711:3	878:1 894:9	824:2 826:8
879:20 880:7	767:23 772:19	716:22 730:22	897:18 903:18	834:1,5 839:20

843:6 845:25	845:1,4 884:20	812:18,21	900:24	732:1 736:16
850:3,25 856:9	topic 917:14	828:22 831:14	type 738:5	740:11 741:15
857:1,1 859:4	total 693:23	881:5 890:13	844:17,19,21	757:1 768:25
861:11 873:16	711:24 766:9	try 698:7 723:3	845:14 878:12	770:18 771:6
873:24 875:5	781:21 784:8	744:4 749:4	878:13 900:21	773:24 784:24
875:12 877:13	786:5,21	753:3 773:4	917:16 918:6	786:4 791:4
879:25 884:11	813:10 844:13	781:6 807:11	types 703:25	802:1 804:6
888:25 889:14	844:18 857:10	827:25 856:9	773:5 795:14	806:21 848:14
890:23 892:3	873:4	878:23 917:6	843:14 844:20	849:24 865:15
894:14 897:7	totality 906:11	trying 718:5	908:9	866:8 869:17
897:14 898:19	totally 736:5	739:5 743:10	typical 865:23	871:18 876:4
898:23 902:11	785:7 854:18	752:13,14	888:9	881:24 890:7
904:14 905:18	859:12	783:8 825:13	typically 733:2	908:13 915:16
906:8 907:18	traded 887:9,10	859:11 866:22	838:21 878:14	915:19,23
913:21 919:23	887:13	880:11,12	879:3 881:11	916:3 918:4,15
919:24	trading 722:18	887:19 892:8	typographical	understanding
Timeliness	722:21	895:16	743:9,14	697:25 710:21
764:9	transcript	turn 736:17		723:13,18
timely 814:18	692:12,18,21	764:22 882:5	U	730:24 734:14
times 691:13	693:15 879:7	895:15	U.S 688:1,18	734:20 761:1
748:16 827:7	880:13 881:3	turning 883:12	801:4 834:14	774:1 784:3
907:12	919:20,22	twelve 919:25	847:2 871:23	785:8 790:15
TiO2 730:7	transcripts	two 691:18	877:11 904:2,3	800:4 810:13
tired 907:12	696:1 851:17	705:22 710:11	921:12	829:13 847:6
917:11	transferred	728:14 732:4	uh 719:3 775:14	847:11 849:24
title 766:10	847:3	737:5,9 745:14	814:20 817:4	850:6,20
921:4	translated	746:20 747:7	851:6	862:10 868:22
today 691:23	848:13	761:9 763:24	Uh-- 767:13	872:21 882:17
695:8 700:1	translation	779:10,24	Uh-huh 752:21	894:16 895:22
718:7 720:2	744:11	780:16 781:4	769:21 802:22	906:1 912:24
723:10 787:22	translations	782:16 796:19	840:17,21	913:8
856:10 875:22	748:9	804:16 828:15	ultimately	understands
899:15	translators	830:19,21	885:25 886:17	899:20,21
told 711:22	749:19	846:16 851:17	um 760:7 851:1	understood
714:22 752:14	transmission	853:19,23	unable 882:7	740:5 877:16
775:15 828:12	738:5	864:16 868:12	uncertainty	undertake
846:2	travel 719:5,6	868:20 869:6,7	709:7	899:23
tolerances	900:19	871:21 872:8	uncertified	unfortunately
859:24	treat 796:24	873:4,10	808:14 830:22	867:15 871:16
tomorrow	797:6	874:17,19	831:3 832:22	876:2
841:24	treatment	875:20,21	836:13	unit 860:2,2
tool 880:16	805:15	877:7 880:7,23	undergrad	872:20,20
top 710:15	tricking 758:6	885:20 887:16	720:24	United 721:9
733:12 765:22	tricky 763:22	887:25 888:5	understand	734:5 843:12
767:6 779:23	tried 894:7	896:21 897:6	691:22 692:13	844:19 847:24
781:16 784:17	trip 775:7	898:1,13	693:10,13	868:1 876:8
785:18 821:9	trouble 804:2	903:14 909:24	694:21 701:24	universe 896:15
822:12 825:20	888:23 889:25	909:25 911:7	703:6 713:14	universities
829:15 832:8	trucks 845:13	911:19	714:15 715:15	800:19
835:25 843:15	true 768:20,21	two-page 881:25	731:4,11,13,25	unnecessarily

860:14 unrelated 885:5 unreliable 916:19 up-and-coming 856:10 upwardly-bia... 898:6 USA 688:3 708:12 715:5 717:20 720:9 721:4,6,8 743:18 744:5 748:20 755:25 761:2 763:2,6 768:5 771:3,11 771:15 777:5 779:7 782:18 782:23,24 783:3,6,8,23 785:12,15,18 785:22 787:14 788:21 789:12 789:13 796:2 796:21 810:8,8 812:8,10,13,14 813:11,13 814:1 815:15 816:5 826:24 846:1,2,8 847:3 848:5,8 848:17 849:10 849:19 850:1 850:21 853:22 856:12 858:8 859:21 877:10 878:10 882:1 887:13 888:18 889:25 890:4,8 890:15 892:6 898:22 899:4 921:4 USA's 766:15 899:7,16,24 usage 717:10 759:22 760:6 use 692:17,24 693:4 713:15 713:16 716:25 721:24 722:3	722:12 755:15 760:12 767:8 767:20 768:16 772:16 799:6 799:12,19 803:1 856:18 865:23 878:15 888:6,7 895:4 899:19 902:11 904:5 918:5 uses 879:3 USPS 901:10 usual 870:4 873:2 usually 731:2 768:17 865:13 919:25 920:5 utility 836:22,25 837:2 utilize 791:17 801:8 utilized 714:9,14 714:20 727:21 743:1 905:21 <hr/> V vague 703:3 714:25 727:3 755:4 758:19 764:3 795:16 797:8 vaguely 756:11 771:13 877:18 valuation 887:12 value 718:3 730:13 766:9 836:22,24 837:2 844:8,9 844:10,12 870:5 873:2 880:21 882:2 884:15 887:6,7 888:1 901:8 916:19 variation 864:21 871:20 varies 822:18 845:3,6 various 869:3	881:10 900:16 vary 725:17 vehicle 732:9,20 732:22 733:7 734:12,14,25 735:10,23 737:3,16,18 738:4 740:21 740:24,25 769:7 780:12 810:3 812:15 817:14 818:13 818:13 821:3 821:19 823:20 823:21,22 825:6 829:19 829:19,20,23 831:1 845:12 855:9 857:19 885:11 894:22 vehicles 711:1 711:10,24 712:1,5,7,8,9 712:10,11,15 712:23 713:5,6 713:7,12,13,24 713:25,25 714:2,20 715:13,20,21 716:5 717:11 717:12 718:24 734:15,16,17 737:19 740:15 748:10 754:24 754:25 765:20 766:7,8,17 767:4 768:23 769:1,8,9,24 770:2 779:20 780:18 781:2 781:22,25 784:3,6,13 785:21,25 786:22 787:2 788:4,18 789:3 807:23 808:2 808:11,14,15 808:16,22 809:21,21 810:1 812:5,11	812:12 813:20 813:21,24 814:3 817:25 818:5 819:3,8 820:11 821:7 821:15,16 824:25 830:2,8 830:22 831:7 832:22,25 833:24 834:6 835:2,16 836:10 837:9 838:1 843:13 844:7 845:11 845:18 847:1,7 847:8,13,22 850:7,15,18,19 850:24 853:22 855:11,14,20 855:23 856:1 857:10,18 859:21 872:10 886:6,18 894:22 900:15 vendor 769:10 verdict 853:18 853:23 version 794:3 878:6 889:15 904:23 905:6 versus 774:11 797:6 871:23 874:15,22 882:2 890:18 898:1 904:3 viability 774:11 view 870:24 VIN 716:4 732:24 733:1,2 734:4,10,11 735:12 741:11 741:12 829:15 VINs 763:17,19 violate 722:11 770:7 835:1 916:4 violated 724:1 859:21 violates 806:17 violating 771:2	violation 748:6 799:20 800:23 807:21 808:9 808:13 809:15 809:17,18 810:6,18,18 811:13,14,15 811:17,24,25 812:1 820:3 829:25 832:18 832:19 834:7 violations 703:25 708:16 770:8 771:16 803:2,3 809:4 809:10,25 810:2,19,20 832:14 838:20 838:21,21,22 838:23,25 840:19 841:6 853:22 866:24 892:19 violative 834:14 violator 837:8 837:23 violator's 810:19 violators 722:3 Virginia 728:24 729:4,5,8,15 visit 709:9 visited 715:5 vitae 805:19 vocal 821:14 voir 689:1 862:4 volume 721:9,12 721:23 883:5,8 volumes 883:7 voluntarily 835:11,14,20 836:5,13 837:23 <hr/> W W-A-N-G 710:5 wait 752:12,15 857:11 912:7 waiting 883:14 walked 699:17
--	--	---	--	--

Wang 710:5,8 710:16,17 716:1 744:9 755:13 760:2 907:22 want 693:19,24 697:1 699:5 720:1,4 723:8 728:2 732:10 732:14,16 734:9 746:12 752:22 757:2 760:14,15 761:17,25 762:6,22 768:16 769:11 776:7 782:6 785:8 788:1,7 788:9 791:25 797:18,23 801:3,16 802:6 803:21 805:8 820:5 826:2 827:11 829:8 836:19 857:2,9 874:25 875:4 891:5,22,23 892:22 895:15 902:16,22,23 904:18,21 905:16 906:25 907:4 913:20 916:4 918:18 wanted 696:17 706:25 715:15 716:5 739:8 783:23 840:22 841:5 856:12 865:15 868:7 869:4 871:3 884:14,18 887:21 892:24 893:10,25 894:19 898:4 902:22 906:7 wanting 777:4,4 wants 774:4 776:6 879:19 warehouse 713:5 715:24	716:2 warehousing 900:16 warning 802:9 wash 695:6 696:4 855:5,8 858:12 Washington 688:8,20 774:12 921:7 921:18 wasn't 719:9 727:20 729:12 733:22 750:14 755:23 760:3 770:19 771:24 795:25 797:20 856:17,17,18 859:3,22 868:22 876:22 894:1 901:2,5 914:19 915:23 916:1 water 724:14 725:2 872:2 way 695:2 705:9 705:21 712:6 722:14,15 731:23,25 752:25 757:1 769:23 791:5 798:1 802:5 813:19 825:10 847:23 859:16 865:4 874:16 875:13 878:17 878:18,25 879:19 881:20 884:18 888:24 894:15 895:13 900:20 ways 714:13 729:17 869:8 886:15,21 we'll 695:11 696:19 739:15 749:3 762:16 825:21 826:14 826:21 842:3 852:16 865:6	875:5 917:14 917:19 918:9 919:22,22 920:1 we're 691:23 693:12,22 694:17 695:6 695:13,24 698:4,7 700:1 703:1 723:6,8 723:10 724:16 733:25 745:22 745:24 757:8 759:4 762:1 763:23 765:8 765:14 770:15 770:18,20 780:21 782:2 791:5 800:24 802:20 803:3 811:16 824:19 827:15 828:11 828:12,16 841:20,21,23 843:3 851:4 854:6 860:17 865:3 868:17 886:9 887:3,8 893:13,15 902:13 906:5 908:13,13 912:5,11 914:21,24 915:5 919:12 919:13 we've 694:19 741:21 827:18 837:15 871:7 919:1,4 web 757:23,23 779:18 790:24 week 892:7 weeks 827:7 weight 879:19 welcome 791:22 went 712:12,12 732:6 733:17 733:18,22 744:6 747:2 766:5 773:20	774:24,25,25 789:12 798:20 856:14 858:19 858:20 869:8 869:18 870:4 897:17 914:10 weren't 708:7 769:7 778:10 778:13 782:7 whichever 713:16 white 864:7 wider 893:24 wife 797:21 wife's 797:18 willful 752:19 752:19 753:6 765:13 823:17 willfulness 705:3,4,6,8,9 705:10,11,16 705:18,20,21 705:24 824:21 willfulness/ne... 705:23 706:5 William 688:22 688:23 willing 696:6 Windows 878:6 wisdom 855:12 wise 705:16 768:8 wish 918:22 wishes 802:7 withdraw 724:4 759:1 768:1 Withdrawn 841:3 witness 699:2 703:20 704:7 706:20 714:24 725:3 736:24 738:4 741:16 742:19 753:12 753:15,18,20 753:22 755:8 756:11 757:5 759:12,25 762:11,14,18 764:5 769:17	770:12 772:8 772:25 777:1 778:7 781:16 783:22 784:21 785:3,7 789:11 795:21 797:11 798:15 799:12 802:14 805:12 805:24 821:12 824:10 826:5 826:14 828:20 833:10,14 834:19 838:20 841:5 843:9,15 843:19,21 844:2,5,8,11 844:16,22 845:1,11,25 846:9,17,24 847:4,6,11,15 847:18,20 848:3,11,15 851:9,12,13,15 854:8 860:19 860:23 861:4 864:10 865:1,7 866:12,15,18 872:14 875:11 879:6,10,24 880:5 882:24 883:1,4,6,10 883:12 884:24 890:23 898:25 899:2 902:13 904:9,13 909:3 911:3 913:2 915:18 918:18 witnesses 689:2 694:9,19 805:14 851:17 Wolf 755:15,18 755:24 756:7 756:17 758:1 815:16,17 816:1,1,5,7,9 816:12,18 817:23 820:24 821:23 822:1 893:4,4 907:22 908:2 910:2
---	---	---	---	--

Wolf's 818:20	887:4,7,9,14	828:25 832:20	727:25 729:16	10:42 762:13
wonder 900:12	888:1 894:16	843:19 846:4	732:6 733:16	100 791:20
word 704:11,13	wouldn't 733:12	847:23 851:6	735:5,19 744:7	793:14 843:17
704:14 705:2,4	734:7 740:16	915:9,23	746:25 747:25	843:18
705:16 712:17	743:8 779:5	year 701:23,25	748:3 752:1	100% 849:16
712:18 713:14	796:8 819:22	702:1 708:10	754:8,11 762:2	1000 693:9
713:16,17	827:5 837:1	708:14 711:1	763:9,22	1008 688:24
716:22,24,25	870:25	711:17 732:20	764:11 766:2	105,000 897:24
717:8,10,13,16	writer 700:9,10	732:21 733:1,3	773:3,15	109,000 712:4
721:24,25	writing 700:15	733:7 734:16	778:16 793:20	712:10,11,15
722:22 738:16	726:5 759:18	734:18,20,21	797:20 807:14	712:23 713:6
759:6 763:24	867:3 897:21	735:2,10,12,13	816:4 835:10	713:11,13,24
796:12 799:6,7	906:23 920:1	735:15,17,23	838:21	713:25 714:20
803:1 893:20	writings 759:16	736:4,8,18		715:20 716:13
wording 775:18	799:7	737:2,5,21	Z	718:24 780:18
words 714:16	written 700:19	738:11,14,21	Z 804:1	847:1
720:25 721:1	759:17 761:4	738:22 739:18	zero 870:18	10th 733:2,4
721:16 722:2	785:16 787:15	739:20,23	900:8	11 735:13
723:4 732:2,3	856:22 890:1	740:4 741:24	Zhejiang 812:16	883:12
737:5,9 777:3	wrong 711:23	749:7 763:5,23	812:18,19	11:00 762:16
780:8 803:19	720:25 722:13	763:25 764:5,8	813:2	1152 688:7
872:21 876:7	735:4 739:23	764:12,13,14		12 709:22
876:24 878:12	753:1,2,2	764:15,15,16	0	735:12 763:15
883:24 896:24	763:13 778:17	764:20 765:2	000198 827:20	852:10,18
897:16 900:18	815:22 856:6	798:21 809:12	000356 829:15	876:19,23,25
work 696:5,25	894:19 903:18	817:22 820:10	006 827:11	1200 688:19
704:8 709:17	wronged 860:13	821:4 845:3,3		1201 688:8
709:19 722:7	wrongs 743:22	845:5 855:21	1	121,000 885:2
726:2 744:13	wrote 700:17	857:10,15,24	1 690:10,11	122 852:20
753:3 826:15	877:13	858:3,3,24	692:1,4,8	1220 921:18
853:9 856:9		859:23 860:3	693:9 823:5	13 709:22 740:9
879:21,23,25	X	876:19,20,20	841:20 852:10	14 852:10
892:6,14	X 690:1 780:18	876:21,23,24	852:18,24	867:18 891:20
worked 722:5	804:1	876:25 904:4	864:13 911:1	140 852:21
777:22 784:11	Xiangyuan	year's 857:16	914:12 919:1,4	148 852:21
806:11 865:15	688:4 789:4,18	877:1	1,290 766:21	15 780:10 866:3
885:3	790:6,13 792:8	years 702:12	1,375,676.45	869:9 911:13
working 702:8,9	921:5	708:19,21	789:14 813:16	155 852:21
760:10,13,17		721:7 735:16	1.6 776:7	156A 852:21
760:20 875:16	Y	772:21 857:4,7	1:05 842:4	159 852:21
892:3 894:2	Y 804:1	858:2 868:10	10 690:11	15th 826:17
worksheets	yeah 696:3	889:4 894:16	829:11,22	16 869:12 906:3
748:13	729:8 749:16	Yep 891:9	852:10,18	160,000 745:9
workshops	754:22 759:6	yesterday	907:18,21	814:17
755:9	762:14 776:4	691:20 700:6	908:8,16,17	161 852:21
worn 827:18	785:23 789:11	705:2 707:7,11	909:22 910:13	163 852:21
worse 796:11	793:6 801:24	709:10 710:4	910:15 911:1,6	167 852:21
worst 700:9	811:11,16	716:25 717:14	919:4	168 852:21
746:3	817:20 819:18	717:16 718:5	10,000 800:11	169 852:21
worth 877:1	821:17 823:19	718:15 719:22	800:14	17 852:18

870:17 906:3	812:16 813:7	889:20 899:6	219,000 874:11	855:17
171 852:22	857:5	905:7,21	22 852:10,19	360,000 745:8
18 690:12	2009s 711:20	907:22	220,000 874:22	38 690:15 696:9
871:22 907:18	2010 702:7	2013 709:23	220,731 874:10	696:11,14
911:10,17	708:16,20,24	715:24 817:19	221,000 874:9	794:3 852:24
912:6	709:1 710:23	819:8,15 820:4	225,472.50	919:2
183 852:22	719:12,21	820:6,10 821:5	788:9,25	39 690:16
188 852:22	720:3,13	823:16 832:17	225,473.50	696:20,23
189 852:22	744:23 752:23	833:20,22,24	813:10	852:24 919:3
19 688:10 690:3	800:11,14	889:20,22	23 690:13 905:6	391 767:1
794:23 842:6	803:19 807:18	2014 708:19	907:18 912:13	392-9888 688:25
852:10,19	807:22 808:9	727:20 830:23	912:22 913:17	
872:3,14 921:6	809:12,13	832:21 833:6	23,000 855:22	<hr/> 4 <hr/>
921:15	811:14 812:9	833:20,21	856:1,4	4 883:11 905:11
190A 852:22	813:7,23	859:3 889:20	24 820:6,10	4:06 920:13
191 852:22	848:17 857:3,4	889:23	25 852:11,19	40 904:16 905:5
192 852:22	2011 708:19	2015 803:20	907:22	905:17
194 852:22	726:24 727:6	833:7,21 850:7	2586 883:13	42 852:19
194,000 874:22	727:12 735:9	885:2 889:18	26 690:14	4455 688:24
197 793:6,6	739:25 741:5	889:21	907:18 913:23	45 828:14
852:22	741:18,22	2016 766:15	914:6,9,13	46 910:9
1981 854:15	743:18 749:7	850:7	915:5,12	479 811:5
904:15,23	822:13 857:7,8	2017 688:10	260,000 810:5	480 811:12
905:17	857:11,12	734:17 842:6	2610 793:7	4A 870:7
1st 823:13	2012 717:21,23	905:6,19 921:6	27 907:19 908:4	
825:22,25	718:20 719:2	921:15	909:4	<hr/> 5 <hr/>
826:10,11,12	731:14 732:19	2018 734:19	28 690:4 719:21	50 768:8 811:21
826:15	732:21 733:7	202 688:20	720:3 840:3,7	843:17 901:10
	733:15 734:12	203 852:23	852:11,19	52 852:19
<hr/> 2 <hr/>	734:25 735:5	20460 688:20		55 855:1
2 690:11 841:21	735:10,23	205 852:23	<hr/> 3 <hr/>	550 728:19
891:20 911:1	740:8 741:18	206 921:18	3 752:6 883:11	732:12 741:8
919:4	741:19,22	209 852:23	905:11	742:20
2.3 889:22	742:4,5,7	21 866:21	3,768 712:1	564-5805/4133...
2:02 842:5 843:2	743:2 745:6,7	868:17 873:5,6	3.2 903:8,10,14	688:20
20 752:19	747:6,7 748:24	895:18,20	903:19	5815 829:17,20
807:16 812:4	749:1 752:6	21,275 821:11	3.3 776:6	
812:12 814:2	763:5,17,19	821:15	30 814:10,12	<hr/> 6 <hr/>
20/20 867:7	793:15 814:16	213 781:20,21	847:21 852:11	6 827:21 829:22
2000 709:21	814:19,21,22	852:23	852:19 919:21	872:3,15
20005-4018	816:19 817:9	215 751:16	300-plus 767:4	6.5 767:11,22
921:18	817:12,16,18	763:15 852:23	31 852:11,19	770:6
2006 702:14	818:4,5 821:4	911:18	31st 876:24	60 768:8
2007 702:15	822:14 823:5	216 690:5	32 692:17	6006 827:12
708:3 796:4,23	825:12,13	695:14,17	320,000 840:10	61 852:19
2009 708:11	826:4,8 854:18	852:23	33 852:24	64 852:19
710:23,25	854:20 855:10	217 690:6 697:4	914:12 919:1	66 847:24
711:1,10	855:21 856:3	697:8 852:23	332 829:7	850:13 851:8
720:13 766:15	857:12,13,14	218 690:7 697:4	35 811:9,18,20	67 711:15
809:12,13	858:20 889:18	697:8 852:23	812:2 852:19	852:20

69 852:20	90 824:15 825:8			
692 690:10,10	911 690:11,11			
695 690:5,5	690:12			
696 690:15,15	912 690:13			
690:16,16	914 690:14			
697 690:6,6,7,7	92 852:20			
699 689:4	95 852:20			
	972 688:25			
<hr/> 7 <hr/>	98 852:20			
7 873:6				
70 747:15,17				
750:2,4,4,6,9				
811:10,13				
70,000 786:22				
700,000 879:2				
884:4				
71 747:14,14,16				
747:18 750:4,6				
73 747:9,11				
74 852:20				
75244 688:24				
76 825:18				
852:20				
76,000 884:3				
77 910:10				
79 852:20				
794 690:3				
<hr/> 8 <hr/>				
8 910:9				
80 726:6,15,25				
81 852:20				
822 720:3				
823 711:25				
828 737:4				
840 690:4				
851 754:17				
86.427-7A 905:5				
86.437-78				
904:16 905:17				
861 689:5				
891 689:5				
896 825:18				
826:14				
<hr/> 9 <hr/>				
9 828:3 829:11				
829:22				
9:02 688:12				
691:2				