

United States Bankruptcy Court

DISTRICT OF Idaho

PROOF OF CLAIM

Name of Debtor Vladimir Paniouchkine and
Tatyana Paniouchkine

Bankruptcy Case No.
99-41879

A. CREDITOR INFORMATION

(The creditor is the person or other entity to whom the debtor owes money or property)

Name and Address of Creditor

Western Surety Company
101 S. Phillips Avenue
Sioux Falls, SD 57104-6703

- Check box if you never received any notices from the bankruptcy court in this case.
- Check box if this address differs from the address on the envelope sent to you by the court.
- Check box and attach copy of assignment if claim has been assigned to you.

UNITED STATES COURTS
 DISTRICT OF IDAHO
 1-21-2000
 M. RECID
 FILED
 LODGED

THIS SPACE IS FOR COURT USE ONLY

Number by which creditor identifies debtor:
S-111,478

Check here if this claim replaces amends supplements a previously-filed claim dated: _____

B. CLAIM INFORMATION

1. BASIS FOR CLAIM:

- Goods purchased
- Services performed
- Monies loaned
- Other forms of contract (Identify)
- Personal injury/Wrongful death/Property damage
- Other (Describe briefly) Creditor provided Oregon Highway Use Bond to debtor.

Wages, Salaries and Commissions (Fill out below)

Your social security number _____

Unpaid services performed from _____ to _____

Nature of services (Describe briefly)

2. DATE DEBT WAS INCURRED:

3. CLASSIFICATION OF CLAIM: Under the Bankruptcy Code all claims are classified as one or more of the following: (1) Unsecured nonpriority, (2) Priority, (3) Secured. It is possible for a claim to be partly in one category and partly in another—such as wage claim which may be a priority claim for the first \$2,000 and an unsecured nonpriority claim for the balance. Classify the nature of the claim by CHECKING THE APPROPRIATE BOX OR BOXES which you believe best describes the claim. STATE THE AMOUNT OF THE CLAIM.

UNSECURED NONPRIORITY CLAIM \$ 1,000.00

For the purposes of this form, a claim is unsecured if there is no collateral, or to the extent the value of collateral is less than the amount of the debt.

SECURED CLAIM \$ _____

Attach evidence of perfection of security

Brief Description of Collateral:

Real Estate Motor Vehicle Other

PRIORITY CLAIM \$ _____

Specify the priority of the claim by checking the appropriate box(es)

- Wages, salaries or commissions (up to \$2000, earned not more than 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier)—11 U.S.C. §507(a)(3)
- Contributions to an employee benefit plan—11 U.S.C. §507(a)(4)
- Up to \$900 of deposits toward purchase, lease, or rental of property or services for personal, family or household use—11 U.S.C. §507(a)(6)
- Taxes or penalties of governmental units—11 U.S.C. §507(a)(7)
- Other specify:

4. TOTAL AMOUNT OF CLAIM: \$ 1,000.00 (Unsecured) + \$ 0 (Secured) + \$ 0 (Priority)

= \$ 1,000.00 (Total)

5. Attach copies of documents in support of this claim, such as purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. If the documents are not available, explain. If the documents are voluminous, attach a summary.

6. This form should not be used to make a claim for expenses incurred after the filing of the bankruptcy petition. Such expenses may be paid only upon proper application and notice pursuant to 11 U.S.C. §503.

7. CREDITS AND SETOFFS: Attach an itemization of all amounts and dates of payments which have been credited against the debt. Set forth any setoff or counterclaim which the debtor may have against your claim.

8. To receive an acknowledgment of the receipt of your claim, enclose a stamped, self-addressed envelope and a copy of your claim.

THIS SPACE IS FOR COURT USE ONLY

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C. CERTIFICATION

The undersigned certifies under penalty of perjury that the debtor named above is indebted to the claimant in the amount shown, that there is no security for the debt other than that stated above or in an attachment to this form, that no unmatured interest is included, and that the undersigned is authorized to make this claim.

Date
1-25-2000

Sign and Print the Name and Title, if any, of the Creditor or Other Person Authorized to File this Claim (attach copy of power of attorney, if any)
Shawn Jackson
Shawn Jackson - Claim Analyst

REPORT OF EXECUTION

ATTACH THIS REPORT TO THE COPY
OF THE BOND AND APPLICATION AND
MAIL TO WESTERN SURETY COMPANY
THE DAY THE BOND IS EXECUTED

BOND No. R- 23350110

Effective Date 7-9-98 ▲ ▲

Agent's Name INTERSTATE TRUCKERS INSURANCE

Premium Charged 100⁰⁰

City/St. BOISE, ID Code 11-16116

Amount of Bond 1000⁰⁰

Name of Principal on Bond VLADIMIR PANIOUCHKINE DBA DAN TRAN

Mailing Address PO Box 5151 Tulum, Yucatan, Mexico 83303-5151

Type of Bond fuel ocean Name of Obligor Oregon

Form 89-A-9-87

IT'S A GOOD POLICY TO COLLECT THE PREMIUM IN ADVANCE

EXHIBIT A



Western Surety Company

Form 20 ORDER BLANK

Individual
 Partnership
 Corporation

If you can unqualifiedly recommend an applicant, use this form for **SELECT RISKS** in place of our Form 10 Application. The principal advantage of using this form is that it needs no signatures from applicants.* It's especially useful for the following:

- | | | |
|--|--|-----------------------------------|
| 1. Notary Bonds. | 2. Public Official Bonds-under \$75,000. | 3. Probate Bonds-under \$500,000. |
| 4. License & Permit Bonds required by local ordinance-under \$25,000-except those guaranteeing payment of money. | | |

*The Underwriter may determine that a signed and completed Form 10 Application is necessary in some cases.

DO NOT use this form for Fidelity Bonds, Federal Bonds, Lost Instrument Bonds, Court Bonds, Indemnity Bonds, or Miscellaneous or Financial Guarantee Bonds.

Applicant (For partnership, give full names of partners and trade names) Please Print VLADIMIR PANIDUCHKINE DBA PANTRANS		Social Security #:	Applicant's net worth: 175,000	Age 40
Residence Address 255 Conroy Drive Twin Falls Id		(Street and Number)	(City)	(State) (Zip) Id 83301
Business Address P.O. Box 5151		(Street and Number)	(City)	(State) (Zip) Twin Falls Id 83303-5151
Type of Bond Oregon Fuel Bond	Amount of Bond 1000	Effective Date 7-9-98		
Complete name and address of Obligee State of Oregon DOT 550 Capital SONE Salem 97310				
Occupation or business Trucking for Hire			How long so engaged? New	
Previous Surety <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, give name and reason for change.				

I have personally known the Principal for _____ years and offer the following recommendations and information for your consideration in accepting this bond:

AGENT'S RECOMMENDATION

Your recommendation will be helpful and may be the difference between getting a refusal or having the bond written. Tell us what you know and think of the applicant.

Our agency is not very familiar with this applicant. *only write me June 98*

We know this applicant and are aware of no adverse or negative information about him/her.

We are well acquainted with this applicant and offer our highest recommendation.

Comments:

Seems willing to cooperate, gets paper work back to us in a very timely manner - most trucks out. Is eager for my advice suggestions

Agent Interstate Truckers Inc
Address P.O. Box 8394
Boise Id 83707
City State Zip
Agent's Code 27-16114

FURNISH ADDITIONAL INFORMATION ON REVERSE SIDE FOR PROBATE, PUBLIC OFFICIAL AND LICENSE AND PERMIT BONDS.

PERMANENT RECORD
FILE 246739
BOND CO _____
R. HR. E. COB. CDP
DATE _____

COPY

HIGHWAY USE TAX BOND (SEE INSTRUCTIONS ON REVERSE)

BOND: 23 350 110

This bond is executed under ORS Chapter 825 to assure payment of fees, taxes, interest and penalties imposed upon a carrier under ORS Chapter 825.

That PANIOUCHKINE, VLADIMIR

Doing Business As PAN TRANS Principal

Address Mail: P.O. Box 5151 Twin Falls, Id 83303-5151 (physical-255 Bonny Dr Twin Falls, Id),

And Western Surety Company Bond Compe

Address 101 S Phillips Avenue, Skoux Falls, South Dakota 57102

As Surety, a corporation transacting surety insurance in the State of Oregon, jointly and severally agree to pay the State of Oregon, the sum

\$ 1,000.00 One Thousand and no/100--- Dollars (\$ 1000)

This bond is the unconditional promise to pay the above sum to the State of Oregon for all fees, taxes, charges, interest and penalties now due, and to become due, from the principal under ORS Chapters 825 and 826 until this bond is canceled as provided by law. A fee, tax, charge, interest or penalty is now due, within the meaning of this paragraph, even if this existence is first revealed by an audit completed aft the date of this bond.

If the above-named principal shall well and truly comply with all the provisions of said act and any amendments thereto and in particular p all amounts now due and which become due under said act, this obligation shall be null and void. Otherwise, it shall remain in full force and effect.

Notwithstanding cancellation of this bond by operation of contract or by operation of law, any amount due to the State of Oregon under thi bond shall bear interest at the rate of one percent per month from thirty (30) days after the State of Oregon demands payment until paid.

Dated: 7/9/98, 1998

SURETY

PRINCIPAL

Name Western Surety Company

Signature [Signature]

Attorney in Fact by: Dorothy Taffel

Title OWNER

Address 101 S. Phillips Ave

Signature _____

City, St, Zip Sioux Falls, South Dakota 57102

Title _____

Mail Claims To: Western Surety Company

Signature _____

Address 101 S Phillips Avenue

Title _____

City, St, Zip Sioux falls, South Dakota 57102

Signature _____

Telephone No. 605 336 0850

Title _____

Agent's Name Interstate Truckers Ins. Agency Inc.

Address P.O. Box 5151

Address Boise Id 83707

Twin falls, Id 83303-5151

City, St, Zip 208 322 8313

City, St, Zip _____

Telephone _____

EXHIBIT B



FORM 735-8293 (4-98)
STK # 320297



Oregon

John A. Kitzhaber, M.D., Governor

Department of Transportation
Motor Carrier Transportation Division
550 Capitol Street NE
Salem, OR 97310-1309

October 25, 1999

FILE CODE:

WESTERN SURETY COMPANY
PO BOX 5077
SIOUX FALLS SD 57117-5077



File No.: 246739

Carrier: Pan Trans

Bond No.: 23350110

Claim Amount: \$1,000.00

All attempts to collect the balance owing by the principal have failed. Below is our Proof of Claim and documentation outlining the charges assessed during the period of your bond liability. Payment is due within 30 days of the billing date. Interest at the rate of 1 percent per month will accrue 30 days after the date of this Proof of Claim.

PROOF OF CLAIM

BOND AMOUNT: \$1,000.00

Date	Reason for Charge	Tax or Charge	Late Payment	Penalty	Interest
3 rd Qtr 98	Rpt Filed w/o Money	\$2,727.25	\$272.73		\$300.00
4 th Qtr 98	Rpt Filed w/o Money	1,350.60	135.06		108.05
1 st Qtr 99	Rpt Filed w/o Money	147.59	14.76		7.38
7/22/99	Distrain Warrant Recording Fee			\$14.00	
7/26/99	Sheriff's Charge			6.25	
10/14/99	Distrain Warrant Recording Fee			14.00	
10/20/99	Sheriff's Charge			6.25	
7/19/99	Plate Penalty Fee			75.00	

Less Credit \$50.00

CREDIT

SUBTOTALS -\$50.00	\$4,225.44	\$422.55	\$115.50	\$415.43
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TOTAL AMOUNT OF CLAIM: \$1,000.00

Elizabeth Dodd
Tax Help Analyst
Motor Carrier Transportation Division
(503) 373-1029
gr157-2.doc

EXHIBIT C



DOT USE ONLY
PERMANENT RECORD
FILE 246739
BOND CO 1305
RI HP R COB CDP
DATE 8-17-98

#246739
7-10-98
JUL 10 1998

HIGHWAY USE TAX BOND
(SEE INSTRUCTIONS ON REVERSE)

BOND: 23 350 110

This bond is executed under ORS Chapter 825 to assure payment of fees, taxes, interest and penalties imposed upon a carrier under ORS Chapter 825.

That PANIOUCHKINE, VLADIMIR

Doing Business As PAN TRANS Principal,

Address Mail: P.O. Box 5151 Twin Falls, Id 83303-5151 (physical-255 Bonny Dr Twin Falls, Id)

And Western Surety Company Bond Company,

Address 101 S Phillips Avenue, Skoux Falls, South Dakota 57102

As Surety, a corporation transacting surety insurance in the State of Oregon, jointly and severally agree to pay the State of Oregon, the sum of

\$ 1,000.00 One Thousand and no/100----- Dollars (\$ 1000)

This bond is the unconditional promise to pay the above sum to the State of Oregon for all fees, taxes, charges, interest and penalties now due, and to become due, from the principal under ORS Chapters 825 and 826 until this bond is canceled as provided by law. A fee, tax, charge, interest or penalty is now due, within the meaning of this paragraph, even if this existence is first revealed by an audit completed after the date of this bond.

If the above-named principal shall well and truly comply with all the provisions of said act and any amendments thereto and in particular pay all amounts now due and which become due under said act, this obligation shall be null and void. Otherwise, it shall remain in full force and effect.

Notwithstanding cancellation of this bond by operation of contract or by operation of law, any amount due to the State of Oregon under this bond shall bear interest at the rate of one percent per month from thirty (30) days after the State of Oregon demands payment until paid.

Dated: 7/9/98, 1998

SURETY

Name Western Surety Company

Attorney in Fact by: Dorothy Zaffra

Address 101 S. Phillips Ave

City, St, Zip Sioux Falls, South Dakota 57102

Mail Claims To: Western Surety Company

Address 101 S Phillips Avenue

City, St, Zip Sioux falls, South Dakota 57102

Telephone No. 605 336 0850

Agent's Name Interstate Truckers Ins. Agency Inc.

Address P.O. box 8394
Boise Id 83707

City, St, Zip 208 322 8313

Telephone _____

PRINCIPAL

Signature [Signature]

Title OWNER

Signature _____

Title _____

Signature _____

Title _____

Signature _____

Title _____

Address P.O. Box 5151

City, St, Zip Twin falls, Id 83303-5151



#246739

POWER OF ATTORNEY

(Irrevocable)

BOND No. R-

23350110

Know All Men by These Presents:

That this Power of Attorney is not valid or in effect unless attached to the bond which it authorizes executed, but may be detached by the approving officer if desired. That Western Surety Company, a corporation, does hereby make, constitute and appoint the following

TWO <u>2</u> authorized individuals:	
AUTHORIZED INDIVIDUALS	AUTHORIZED INDIVIDUALS
GARY MICHAEL HENDRIKSEN	DOROTHY MAE TAFFIN

in the City of BOISE State of IDAHO, with limited authority, its true and lawful Attorney(s) in fact with full power and authority hereby conferred, to sign, execute, acknowledge and deliver for and on its behalf as Surety, one of the following bonds.

An ORIGINAL bond required by Statute, Decree of Court or Ordinance for:	MAXIMUM PENALTY
(A) ADMINISTRATOR EXECUTOR PERSONAL REPRESENTATIVE GUARDIAN OF INCOMPETENT CONSERVATOR OF INCOMPETENT/CONSERVATEE COMMITTEE OF INCOMPETENT SALE OF REAL OR PERSONAL PROPERTY - When this company has qualifying bond or when it is a separate bond for accounting of proceeds of sale only.	REFEREE IN PARTITION COMMISSIONER TO SELL REAL ESTATE TRUSTEE OR RECEIVER - In Bankruptcy (Excluding Chapter 11) CURATOR \$ 500,000
(B) GUARDIAN OF MINOR OR CONSERVATOR OF MINOR	\$ 10,000
(C) NOTARY PUBLIC PUBLIC OFFICIAL AND DEPUTIES	RECEIVER - (In State Court Only) TRUSTEE - (Testamentary Only) \$ 50,000
(D) PLAINTIFF'S COURT BOND - Banks, Savings & Loan, and Trust Companies (Except Restructuring Order and Injunction)	\$ 100,000 - All Others, except bonds prohibited by "NOTE" below \$ 20,000
(E) COST ON APPEAL (EXCLUDING OPEN PENALTY, STAY, SUPERSEDEAS OR GUARANTEE OF A JUDGMENT)	\$ 2,000
(F) LICENSE AND PERMIT EXCEPT BONDS WHERE THE UNITED STATES OF AMERICA, A FEDERAL AGENCY, OR A STATE IS THE OBLIGEE	\$ 25,000
(G) STATE LICENSE AND PERMIT - The following <u>ZERO</u> <u>0</u> bonds are authorized where the state of <u>OREGON</u> <u>OR</u> is the obligee (other state required bonds not authorized).	\$ 10,000
SPECIAL FUEL USERS	\$ 2,000
(H) ANY BOND OR INDEMNITY provided there is attached to this Power of Attorney, written authority in the form of an endorsement, letter or telegram, signed by the Senior Underwriting Officer, Underwriting Officer, President, Vice President, Assistant Vice President, Secretary, Treasurer or Assistant Secretary of Western Surety Company specifically authorizing its execution. For confirmation of the necessary written authority, please contact our Underwriting Department at 1-800-551-6053 (339-3660 in South Dakota).	

NOTE: SUPERSEDEAS OR OPEN PENALTY OR STAY BONDS ON APPEAL OR GUARANTEE OF JUDGMENT OR BAIL BONDS OR CONSTRUCTION BID OR CONTRACT BONDS OR BONDS FOR DEFENDANTS OR UTILITY DEPOSIT BONDS OR SITE IMPROVEMENT BONDS ARE NOT AUTHORIZED BY THIS POWER OF ATTORNEY, except as provided in Section (H).

WESTERN SURETY COMPANY further certifies that the following is a true and exact copy of Section 7 of the By-Laws of Western Surety Company, duly adopted and now in force, to-wit: "Section 7. All bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation shall be executed, in the corporate name of the Company by the President, Secretary, any Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys in Fact or Agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile."

Dated this 22nd day of September, 1997.
ATTEST: A. Victor Assistant Secretary
By Stephen T. Pate President
WESTERN SURETY COMPANY

On this 22nd day of September, 1997, before me, B. Thomas, the undersigned Notary Public, do hereby certify that the attached Power of Attorney is in full force and effect and is irrevocable, and furthermore, that Section 7 of the By-Laws of the corporation, as such officers being authorized to do so, executed the foregoing instrument for the purposes therein contained, by signing the name of the corporation by themselves.
In witness whereof, I hereunto set my hand and official seal.
My commission expires July 21, 2003

I, the undersigned officer of Western Surety Company, a stock corporation, do hereby certify that the attached Power of Attorney is in full force and effect and is irrevocable, and furthermore, that Section 7 of the By-Laws of the corporation, as such officers being authorized to do so, executed the foregoing instrument for the purposes therein contained, by signing the name of the corporation by themselves.
In testimony whereof, I have hereunto set my hand and the seal of the Western Surety Company this 9 day of July, 1998.

*IMPORTANT: This date must be filled in before it is attached to the bond and it must be the same date as the bond.

B. Thomas Notary Public, South Dakota
By Stephen T. Pate PRESIDENT
WESTERN SURETY COMPANY

MOTOR CARRIER **QUARTERLY MILEAGE** TAX REPORT

OPERATIONS DURING THE QUARTER: 3RD QTR 1998
 REPORT DUE: NOVEMBER 30, 1998

FILE NUMBER
 246739

SEE INSTRUCTIONS AND ADDITIONAL
 REPORTING SPACE ON BACK

PAN TRANS
 P O BOX 5151
 TWIN FALLS

ID 83303-5151

CHANGE OF NAME, ADDRESS OR TELEPHONE (PLEASE PRINT)

BUSINESS NAME
 MAILING (IF P.O. BOX ALSO GIVE LOCATION ADDRESS)
 LOCATION
 CITY STATE ZIP
 TELEPHONE DATE
 AUTHORIZED SIGNATURE TITLE

1 OR DOT PLATE, MARKER OR PASS NUMBER	2 UNIT NUMBER	3 MAKE OF VEHICLE	4 ODOT DECLARED WEIGHTS	5 QUARTERLY ODOMETER READINGS		7 TOTAL MILES OPERATED	8 OREGON TAXABLE MILES	9 TYPE OF FUEL C-Gas D-Diesel O-Other	10 NO. OF AXLES IF USING TABLE "B"	11 TAX RATE PER MILE (Decimal)	12 OREGON HIGHWAY USE TAX
				BEGINNING	ENDING						
NYD663	104	FRG	80,000	431742	460082	28340	2737	D		.1365	373 60
NZF943	101	FRG	80,000	6748	38568	31820	5236	D		.1365	714 71
NZH245	201	FRG	80,000	69374	103519	34145	4630	D		.1365	631 99
NZJ161	105	INT	80,000	622863	652523	29660	1913	D		.1365	261 12
NZM572	103	FRG	80,000	279071	298431	19360	2996	D		.1365	408 95
YPAC034	107	VOL	80,000	470025	480150	10125	377	D		.1365	51 46
YPAT963	106	FRG	80,000	545056	560289	15233	2091	D		.1365	285 42

LOCATION OF RECORDS
 CARRIER AGENT OR REPORTING SERVICE

NAME OF AGENT OR REPORTING SERVICE: PAN TRANS
 DATE: 10.28.98

ADDRESS: P.O. BOX 5151
 TELEPHONE: 208 7345642

CITY: TWIN FALLS
 ST: ID ZIP: 83301

CERTIFICATION: THIS REPORT HAS BEEN PREPARED FROM THE CARRIER'S ORIGINAL RECORDS AND I CERTIFY IT IS CORRECT

SIGNATURE OF CARRIER OR EMPLOYEE: [Signature]
 TITLE: Owner
 DATE: 10.28.98

AUDIT/EDIT COMMENTS	TOTAL FROM COLUMN 12
OREGON STATE FUEL TAX IF PAID DURING THIS PERIOD. COPIES OF FUEL INVOICES MUST BE ATTACHED.	2727 25
ENTER TOTAL OF LINE 13 MINUS LINE 14	5061 56
OTHER CREDITS PER ATTACHED DOCUMENTS	
ENTER TOTAL OF LINE 15 MINUS LINE 16	
LATE PAYMENT CHARGE 10% OF LINE 17	
OTHER PAYMENT PER ATTACHED DOCUMENTS	
TOTAL PAYMENT	Post 0

MOTOR CARRIER QUARTERLY MILEAGE TAX REPORT

246739 PANT990726 2691

.00 ⁹

OPERATIONS DURING THE QUARTER: 1ST QTR 1999
 REPORT DUE: MAY 31, 1999

FILE NUMBER: 246739
 SEE INSTRUCTIONS AND ADDITIONAL REPORTING SPACE ON BACK

NO REPORTS TO BE FILED

CHANGE OF NAME, ADDRESS OR TELEPHONE (PLEASE PRINT)
 BUSINESS NAME

MAILING (IF P.O. BOX ALSO GIVE LOCATION ADDRESS)

LOCATION

CITY STATE ZIP

TELEPHONE DATE

AUTHORIZED SIGNATURE TITLE

PAN TRANS
 P O BOX 5151
 TWIN FALLS ID 83303-5151

1 OR DOT PLATE MARKER OR PASS NUMBER	2 UNIT NUMBER	3 MAKE OF VEHICLE	4 ODOT DECLARED WEIGHTS	5 QUARTERLY ODOMETER READINGS		7 TOTAL MILES OPERATED	8 OREGON TAXABLE MILES	9 TYPE OF FUEL (G-Gas D-Diesel O-Other)	10 NO. OF AXLES IF USING TABLE "B"	11 TAX RATE PER MILE (Uniformly)	12 OREGON HIGHWAY USE TAX
				BEGINNING	ENDING						
NYD663	104	FRG	80,000	497017	508442	11425	135	D		.1365	18 42
NZF943	101	FRG	80,000	0 -				D		.1365	
NZJ161	105	INT	80,000	681572	6992256	17689	388	D		.1365	52 96
NZM572	103	FRG	80,000	331042	544597	13555	216	D		.1365	29 48
YPAC034	107	VOL	80,000	-				D		.1365	
YPAD196	109	WHG	80,000	0 -				D		.1365	
YPAT963	106	FRG	80,000	589717	606463	16746	342	D		.1365	46 68
YFBG963	108	WHG	80,000	0 -				D		.1365	
YPCB479	101V	WHG	80,000	423431	431798	8367	-	D		.1365	-

LOCATION OF RECORDS
 CARRIER AGENT OR REPORTING SERVICE

NAME OF AGENT OR REPORTING SERVICE: _____ DATE: _____

ADDRESS: _____ TELEPHONE: _____

CITY: _____ ST: _____ ZIP: _____

CERTIFICATION: THIS REPORT HAS BEEN PREPARED FROM THE CARRIER'S ORIGINAL RECORDS AND I CERTIFY IT IS CORRECT

SIGNATURE OF CARRIER OR EMPLOYEE: *X V. Pan*

TITLE: *owner* DATE: *9.28.99*

AUDIT/EDIT COMMENTS

TOTAL FROM COLUMN 12 *147 59*

OREGON STATE FUEL TAX IF PAID DURING THIS PERIOD. COPIES OF FUEL INVOICES MUST BE ATTACHED. *714.19*

ENTER TOTAL OF LINE 13 MINUS LINE 14

OTHER CREDITS PER ATTACHED DOCUMENTS

ENTER TOTAL OF LINE 15 MINUS LINE 16

LATE PAYMENT CHARGE 10% OF LINE 17 *18*

OTHER PAYMENT PER ATTACHED DOCUMENTS *19*

TOTAL PAYMENT *post*

partment determines that the extension is necessary for the administrative convenience of the department. [Formerly 767.775]

825.452 Initial plate validity period or registration period. In order to facilitate the plate and registration issuance and registration renewal processes, when a carrier is initially issued plates or markers under ORS 825.450 or initially registers under ORS 826.009 or 826.037, the Department of Transportation may assign a plate validity period or registration period ranging from three to 12 months. Initial fees shall be adjusted accordingly. [1995 c.39 §6]

825.454 Substitute identification devices; applications; fees. (1) Notwithstanding ORS 825.450, the Department of Transportation, in the discretion of the department, may require the use of identification devices, such as cab cards, stamps or carrier identification numbers, in lieu of, as a substitute for or in addition to, plates or markers, to identify and be carried with or placed upon each motor vehicle authorized to be operated in Oregon subject to the provisions of this chapter. The form of any identification device and the method for its use shall be determined by the department.

(2) Except as may be inconsistent with this section, all provisions of this chapter relating to identification plates or markers shall be applicable to the identification devices authorized by this section.

(3) Notwithstanding any other provision in this chapter, the department may require applications for identification devices to be made annually and may require each carrier holding or obtaining a permit under this chapter to pay to the department a fee of not to exceed \$5 for each device issued on an annual basis. [Formerly 767.780]

(Taxes and Fees)

825.470 Plate fees; temporary pass fees; when plate or marker not to be displayed; summary recall of plate or marker; fee for failure to surrender plate.

(1)(a) In addition to other fees prescribed in this chapter, each carrier holding or obtaining a certificate or permit under this chapter shall pay to the Department of Transportation a fee of \$7.50 for each identification plate or marker issued to identify and be attached to each self-propelled or motor-driven vehicle operated or to be operated in connection with such certificate or permit. This fee shall be known as a plate fee to be paid in advance of the issuance of the identification plate or marker. The same fee shall be paid for renewal of a plate issued under this subsection. A person paying the fee imposed

by this subsection shall be issued a card and sticker, if required, in addition to a plate.

(b) Each carrier requiring a replacement plate or sticker shall pay a fee of \$7.50.

(2) In cases of emergency when, because of single trip or short-time operation not exceeding 10 days, it is impractical to assign and have an identification plate or marker attached to a motor vehicle, the department may issue a temporary pass identifying the motor vehicle. The pass must be carried in the motor vehicle for which it is issued. For this pass a fee of \$9 for each motor vehicle shall be paid.

(3) Except as otherwise provided by rule, whenever a motor vehicle is no longer authorized for use under a certificate or permit, or when the certificate or permit under which the vehicle is authorized for use has been suspended or canceled, the identification plate or marker issued for the motor vehicle shall not be displayed. In such cases, the identification plate or marker may be summarily recalled by the department and no refund of fees shall be allowed for the unexpired term of the plate or marker.

(4) In addition to other fees prescribed in this chapter, a carrier whose operating authority has been suspended or canceled shall pay to the department a fee of \$15 for each identification plate or marker which the carrier fails to surrender to the department within 90 days of the date of suspension or cancellation of the carrier's operating authority. [Formerly 767.805]

825.472 Determination of filing of reports or payments. (1) Any report or payment transmitted through the United States mail that is required to be filed with the Department of Transportation by ORS 825.474, 825.476, 825.480, 825.484, 825.488, 825.490, 825.492, 825.494 and 825.496 shall be considered filed:

(a) On the date shown by the post-office cancellation mark on the envelope or wrapper containing such report or payment.

(b) On the date such report or payment was mailed if the post-office cancellation mark on the envelope or wrapper containing the report or payment is omitted or is not legible or if the report or payment is not received by the department and if the sender establishes to the satisfaction of the department that the report or payment was deposited in the United States mail on or before the date due for filing.

(2) If the date for filing any report or payment required to be filed with the department by ORS 825.474, 825.476, 825.480, 825.484, 825.488, 825.490, 825.492, 825.494 and 825.496 falls on a Saturday, Sunday or legal

January 25, 2000

Ms. Elizabeth Dodd
Tax Help Analyst
Oregon Department of Transportation
DMV Services
Motor Carrier Transportation Branch
550 Capitol St., N.E.
Salem, OR 97310-1309

Re: Claim S-111,478, File #23350110
Vladimir Paniouchkine dba Pan Trans
Your File: 246739

In response to your demand, we enclose our check for \$1,000 payable to the Oregon Department of Transportation.

A Release and Assignment form is enclosed also. Please sign and return it to us.

Sincerely,

Shawn Jackson
Claim Analyst
Western Surety Company

Enclosures

cc: Vladimir Paniouchkine dba Pan Trans
Interstate Truckers Insurance Agency, Inc.

EXHIBIT D

Western Surety Company

CLAIM ACCOUNT
Sioux Falls, SD 57192

DATE

01 24 00

CHECK NO.

069266

78-850
914

NOT VALID AFTER 90 DAYS

PAY

\$*****1,000.00

TO THE
ORDER
OF

OREGON DEPARTMENT OF TRANSPORTATION

NON-NEGOTIABLE

PAYABLE ONLY AT MAIN OFFICE
US BANK
SIOUX FALLS, SOUTH DAKOTA 57117

⑈069266⑈ ⑆09⑆40850⑆ ⑆750⑆00078⑆⑈