

STATE OF WISCONSIN

CIRCUIT COURT

BROWN COUNTY

MARCO ARAUJO, M.D.,

Plaintiff,

-vs-

Case No. 13-CV-463

RONALD H. VAN DEN HEUVEL and
GREEN BOX N.A. GREEN BAY, LLC,

Defendants.

SUPPLEMENTAL EXAMINATION OF RONALD H. VAN DEN HEUVEL
BEFORE JAMES O'NEIL, COURT COMMISSIONER

May 8, 2015

10:00 a.m. to 12:59 p.m.
403 South Jefferson Street
Green Bay, Wisconsin

APPEARANCES:

GODFREY & KAHN, S.C., by JONATHAN T. SMIES,
Attorney at Law, P.O. Box 13067, Green Bay,
Wisconsin 54307, appearing on behalf of the
plaintiff.

HINKFUSS, SICKEL, PETITJEAN & WEITING, by JOHN R.
PETITJEAN, Attorney at Law, P.O. Box 1626, Green
Bay, Wisconsin 54305, appearing on behalf of the
defendants.

EXHIBIT

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1 (May 8, 2015, 10:00 a.m.)

2 RONALD H. VAN DEN HEUVEL,

3 being first duly sworn on oath to tell the truth, the
4 whole truth, and nothing but the truth, testifies as
5 follows:

6 EXAMINATION BY MR. SMIES:

7 Q Please state your full name.

8 A Ronald Henry Van Den Heuvel, V-A-N D-E-N H-E-U-V-E-L.

9 Q And, Mr. Van Den Heuvel, as you may recall, we had
10 originally scheduled this for April 8th, 2015. Do you
11 remember the prior--

12 A That's correct.

13 Q I understand you took a trip to Kentucky; is that
14 right?

15 A Yes.

16 Q What was the purpose of that visit?

17 A Some work with Wausau Paper involving Green Box.

18 Q Anything materialize as a result of that meeting?

19 A Yes.

20 Q What was that?

21 A An off-take contract.

22 Q What is an off-take contract?

23 A They buy goods and services on a long-term contract.

24 Q So this contract then that was executed between Wausau
25 Paper and Green Box--

1 A It's executed at closing. The lawyers get to look at
2 it first. Then everybody puts-- It's executed at
3 closing.

4 Q So you haven't signed any contract yet?

5 A No.

6 Q But the parties were Wausau Paper and Green Box?

7 A Wausau Papers and Green Box are the parties to the
8 contract. Not Green Box Green Bay, Green Box NA.

9 Q Green Box NA, LLC?

10 A Yes.

11 Q How many Green Boxes are there to your knowledge?

12 MR. PETITJEAN: Talking about companies,
13 not green boxes in the world.

14 MR. SMIES: Thank you for the
15 clarification.

16 A Around ten. There's a separate one in each state.

17 Q Well, there are 50 states last time I checked, right?

18 A Yeah. We only have-- You asked how many there are.

19 Q So you have-- In ten states you have Green Box--

20 A Corporations.

21 Q You have a Green Box corporation in ten different
22 states?

23 A Correct.

24 Q What are those states?

25 MR. PETITJEAN: Are you asking if

1 Mr. Van Den Heuvel owns the Green Boxes, Counsel?
2 Otherwise, you have a judgment against Green Box
3 Green Bay NA. If the question is does Green Box
4 Green Bay NA own any of these other Green Boxes or if
5 Mr. Van Den Heuvel, then this is all of interest. If
6 not, we're just going far afield.

7 MR. SMIES: Fair enough. Let's break it
8 down.

9 Q Does Green Box NA Green Bay, LLC, own any interest in
10 any of these other Green Box entities?

11 A No.

12 Q Do you have any interest in any of these other--

13 A No.

14 Q Do you have any interest in any company which owns
15 these other entities?

16 A In Green Box NA, no.

17 Q When you were down in Kentucky, were you then
18 negotiating on behalf of Green Box?

19 A Yes.

20 Q Who were you negotiating with?

21 A The president of Wausau Paper.

22 Q Who is that?

23 A Matt Urmanski.

24 Q What is the total value of that contract you negotiated
25 with Wausau?

1 MR. PETITJEAN: Counsel, are you talking
2 about what's the total value of the contract with Green
3 Box?

4 MR. SMIES: Green Box NA, LLC, and Wausau
5 Paper.

6 MR. PETITJEAN: I don't understand how
7 that's related to the assets or liabilities of Green
8 Box Green Bay.

9 Q I'm curious, Mr. Van Den Heuvel. Then if you're at the
10 prior noticed supplemental examination and all I heard
11 was something about substantial contract or business
12 opportunity you were pursuing in Kentucky, I thought
13 I'd like to know a little bit more about the size of
14 the transaction since you decided not to appear.

15 A It's over five hundred million a year.

16 (Exhibit 1 marked.)

17 Q Mr. Van Den Heuvel, I'm providing you what's been
18 marked as Exhibit No. 1. It's an order to appear
19 before a supplemental court commissioner. Have you
20 seen this document before?

21 A Probably. I'm not sure.

22 Q There's an attachment to the order providing a list of
23 documents to be produced by you at the examination. It
24 begins on page 3 of the document, and it's a list of 18
25 different items you were ordered to be--to produce to

1 bring with you. Have you gathered any of these
2 documents listed here in this document?

3 MR. PETITJEAN: Just for the record, I'll
4 note I made an objection as to the order, as I do not
5 believe that the commissioner has the right to order
6 the examination. We previously provided you with
7 Mr. and Mrs. Van Den Heuvel's 2012 tax return and a
8 letter from Brian Mudd as to the tax situation dated
9 April 6, 2015.

10 A I don't have '13 and '14 statements. I believe you
11 have '11 and '12.

12 MR. PETITJEAN: He has '12.

13 THE WITNESS: They have '12, okay. I
14 don't understand what RVDH Development Corp. has to do
15 with anything here.

16 Q Let's slow down here. You said you have-- Let's go to
17 the beginning here, number one. Counsel provided a
18 copy of your 2012--you and your wife's 2012 tax return,
19 and we received that. Did you file federal income
20 taxes in the year 2010?

21 A No. In '11 we did, '12 we did. '13 and '14 we did
22 not.

23 Q You said you did in 2011?

24 A Did in 2011, but it is under review by the IRS right
25 now.

1 Q Do you have a copy of the return you filed?

2 A I don't have a copy of the return I filed because it's

3 under review, and I'm not supposed to put it out.

4 Q Who said you aren't supposed to put it out?

5 A The IRS.

6 Q Did you prepare that return yourself in 2011?

7 A Yes.

8 Q And you filed it yourself?

9 A Yes.

10 Q I'll note that the 2012 return that was provided did

11 not include any of the supporting W-2s that would

12 reflect any wages earned in 2012. Do you have any W-2s

13 for 2012?

14 A I have not had a W-2 since 2009.

15 Q Who issued that W-2 in 2009?

16 A Vos Electric. It was 2008's year-end that I received

17 in 2009.

18 Q And what employment did you have with Vos Electric in

19 2008?

20 A I was their president.

21 Q So you stated you haven't filed federal next tax

22 returns for 2010, 2013, or 2014. Did I get that right?

23 A Correct.

24 Q Do you plan to file returns for any of those three

25 years?

1 A Yes, I do.

2 Q And did you obtain an extension for the late filing of
3 any of these returns?

4 A There's an extension for each year that they're not
5 filed, that's correct.

6 Q Can you tell me why you haven't filed them?

7 A Pending transactions that are not complete, and I need
8 guidance on how to file.

9 Q When you say "pending transactions," what do you mean
10 by that?

11 A There's corporate transactions that are going through,
12 and they go right to my tax return because they're
13 LLCs. So those transactions have to be figured by the
14 accounting firm and the IRS. We need help.

15 Q Are you using an accounting firm in preparing your
16 taxes?

17 A Yes.

18 Q Which one is that?

19 A Schenck.

20 Q So what pending transactions are you awaiting the
21 completion of to allow you to prepare these tax
22 returns?

23 MR. PETITJEAN: Ron, I'm going to
24 interrupt. Your 2011 return is under audit?

25 THE WITNESS: It's under suspension.

1 MR. PETITJEAN: And so that's litigation
2 between you and the IRS?

3 THE WITNESS: Yes.

4 MR. PETITJEAN: And--and you're not a CPA
5 or an accountant?

6 THE WITNESS: No.

7 MR. PETITJEAN: And those questions would
8 be best answered by a professional?

9 THE WITNESS: Absolutely.

10 MR. PETITJEAN: I just don't want you to
11 cause yourself tax issues by the IRS rightfully or
12 wrongfully by misdescribing a transaction.

13 Q So 2011 to the side, you said that the reason you
14 hadn't completed returns for 2010, 2013, and 2014 was
15 you were waiting the completion of pending transactions
16 apparently involving entities in which you have an
17 interest. Is that a fair--

18 A Yes, there were notes due to corporations and interest
19 due to corporations and it didn't happen. They're in
20 court. And those companies are working their way
21 through them with Schenck and the tax counsel.

22 Q Let's go one by one then through each of these
23 transactions that you view as pending. You said
24 something about notes due to corporations. What notes
25 and to what corporations?

1 A I can't remember all the notes, but it's a significant
2 amount of money into Partners Concept Development,
3 Inc., and Tissue Technology, LLC.

4 MR. PETITJEAN: In some of that
5 litigation, isn't Godfrey & Kahn representing some of
6 the other parties?

7 THE WITNESS: Yes, he knows about it.
8 Their law firm knows about it.

9 Q There's litigation as far as you're aware pending
10 involving notes by which Partners Concepts Development,
11 Inc., and Tissue Technology, LLC, are demanding payment
12 from some other entity; is that fair?

13 A Correct, \$65 million.

14 Q And what is your interest in Partners Concepts
15 Development, Inc.?

16 A In the fifties.

17 Q Fifty percent?

18 A If you count my wife and I, might be 50, might be 48,
19 47. I don't know exactly where it is right now.
20 That's a C corp., so it's a little bit different than
21 an LLC.

22 Q Do you have any-- Are you an officer of that
23 corporation, or do you have any other--

24 A I'm an officer of that corporation.

25 Q So what are you at Partners Concepts Development, Inc.?

1 A I'm the chairman and president.

2 Q Do you have any knowledge whether Partners Concepts
3 Development, Inc., prepared corporate returns for 2010,
4 2013 or 2014?

5 A They did not.

6 Q What is your interest in Tissue Technology, LLC?

7 A Thirty something percent. I'm not sure.

8 Q Is that with or without your wife?

9 A She has nothing in that company.

10 Q Just to so go back with PCDI, what--you said the total
11 amount you thought was 48, 50 percent, somewhere around
12 there, and that included your wife's interest?

13 A Yes.

14 Q What is your individual interest relative to your
15 wife's?

16 MR. PETITJEAN: Counsel, are you-- I'd
17 put an objection in if you're starting to talk about
18 marital property issues. That all could be
19 considered--

20 Q Is it marital property?

21 A Yeah. I mean, the shares are.

22 Q All right. So to your mind, you believe Tissue
23 Technology, LLC, is owed something on some notes. Is
24 this the same notes you referenced in regard to PCDI,
25 the 65 million, or are there other notes?

1 A There are notes that total \$65 million, and they're
2 notes in a sales and marketing agreement.

3 Q And does that involve ST Paper, LLC?

4 A You know it does.

5 Q And are the notes then made by ST Paper, LLC, some
6 other entity? Are those--

7 A They're made by ST Paper and have a personal guaranty
8 of Sharad Tak.

9 Q Any other notes due to corporations in which you have
10 an ownership interest other than the roughly 65 million
11 you stated regarding PCDI and Tissue Technology, LLC?

12 A Regarding the tax returns?

13 MR. PETITJEAN: No, no. This is a
14 separate question. He's asking, are you the holder of
15 any notes from any other people?

16 THE WITNESS: Yes.

17 MR. SMIES: Well, I was trying to go back
18 to the testimony earlier about not filing his returns
19 for 2010, 2013, and 2014. He said there are pending
20 transactions that prevented him from doing so. One
21 aspect of those pending transactions are notes due to
22 corporations.

23 Q And you said, as an example, PCDI and Tissue
24 Technology, LLC, are owed in your mind notes
25 approximately worth \$65 million, I think?

1 A Not in my mind. They're notes. They're signed.
2 They're individually guaranteed. Some were due in
3 2010, some were due in 2011, some were due in 2013, and
4 some were due in 2014, and some in 2015. Right now
5 they are all due, and they all total over \$65 million.

6 Q Are there any other notes due to any entity in which
7 you have an interest that you categorize as a pending
8 transaction precluding you from filing those tax
9 returns from 2010, 2013, and 2014?

10 MR. PETITJEAN: Ron, I want you to talk
11 about questions that are--or, notes that are due to
12 you, not to other entities.

13 A There are notes due to me.

14 Q Tell me about those notes.

15 A They subordinated. All senior debt makes me sign a
16 subordination agreement. They don't have an exact date
17 when they're due.

18 MR. PETITJEAN: Who owes you money, Ron?

19 THE WITNESS: Corporations.

20 MR. PETITJEAN: He wants the names of
21 those.

22 THE WITNESS: Green Box Green Bay, EARTH,
23 PCDI, Tissue Technology, Green Box NA.

24 Q And you didn't bring copies of any of those notes with
25 you today, did you?

1 A No.

2 MR. PETITJEAN: Are all the notes reduced
3 to writing, or are they accounting entries?

4 THE WITNESS: There's not an actual--
5 There's a note, but it picks the interest, so I
6 wouldn't be able to give you exactly what's there
7 without Schenck going through it. The interest is paid
8 in kind. It isn't carried forward at two and a half
9 percent. So it doesn't get interest, so the value of
10 the note changes every day.

11 MR. PETITJEAN: I understand it, but is
12 there--are there written notes is the question.

13 THE WITNESS: The original note is
14 written, yes.

15 MR. PETITJEAN: On all those.

16 THE WITNESS: On all those.

17 MR. PETITJEAN: All right. They're not
18 just accounting entries?

19 THE WITNESS: The books are done on a cost
20 basis, and the note is there and they accrue the
21 interest?

22 MR. PETITJEAN: Schenck does?

23 THE WITNESS: So the note changes.

24 MR. PETITJEAN: Schenck does?

25 THE WITNESS: Schenck does, yes.

1 Q The accounting firm, Schenck, calculates the interest
2 due to you under the notes; is that correct?

3 A And then the balance sheet changes.

4 Q But you do have somewhere in your possession copies
5 of--

6 A Of the original notes, yes.

7 MR. SMIES: Counsel, you might expect that
8 I'm asking for those notes, copies of those at least.

9 THE WITNESS: Okay. They're from 2002,
10 2004, those years, so--

11 Q All of these then are from the years of 2002 to 2004?

12 A Uh-huh.

13 Q As you sit here today, what is your understanding of
14 the amount due to you by entity on each these notes?

15 A I wouldn't be able to give you that. It's a
16 significant amount in total.

17 Q You can't break it down and say I think Green Box NA
18 Green Bay, LLC, owes me some amount? You can't
19 ballpark it?

20 A It would be on their statement. It would be on the
21 last statement that was done by Schenck. I don't know
22 what it would be.

23 Q Do you have copies of any statements done by Schenck
24 for any of these entities?

25 A Only working papers. Can't give them out. I mean,

1 they can't give them out till it's done by GAAP
2 according to them.

3 Q Are you--

4 MR. PETITJEAN: You don't have audited
5 returns?

6 THE WITNESS: It's called a review, and
7 the other--and it's--the review comes off of the
8 computer system, and the review is all I got.

9 MR. PETITJEAN: You're talking about
10 millions of dollars?

11 THE WITNESS: Correct. Very big number.

12 Q If you can't segregate it by entity of these--you said
13 there were five, by my count, entities that owe you
14 money on five different notes; is that correct?

15 A Six entities.

16 Q Let's figure out which one is missing. I have Green
17 Box NA, LLC, EARTH, which I think is an acronym for--
18 Let me try it. I don't know. Environmental Advanced
19 Reclamation Technology Headquarters, LLC.

20 A Very well done. That's correct.

21 Q Tissue Technology, LLC?

22 A Correct.

23 Q Partners Concepts Development, Inc.?

24 A Correct.

25 Q Green Box NA, LLC?

1 A Correct.

2 Q And what's the missing--

3 A The missing corporation is money owed by RVDH

4 Development Corp.

5 Q RVDH Development Corp.?

6 A Yes. It's an inc.

7 Q Inc. RVDH, those are your initials, I believe, using

8 the--

9 A That's correct.

10 Q --way you spell your last name?

11 A Formed in Georgia.

12 Q It's a Georgia corporation?

13 A Yep, 1980 something.

14 Q Then of these six entities that owe you money, do you

15 have some form of ownership interest in each of these

16 six entities?

17 A I don't know exactly how to answer that. Sometimes

18 RVDH owns shares in there and I don't personally.

19 There's 11 shareholders in RVDH. It's just not me.

20 Q There are 11 shareholders of RVDH Development, Inc.?

21 A Yes.

22 Q Do you know whether they're individuals or entities?

23 A Both.

24 Q And then is your interest then in some of these other

25 five entities by virtue of your ownership of RVDH

1 Development, Inc.?

2 A Sometimes PCDI.

3 Q So you have an ownership interest in PCDI; is that
4 correct?

5 A I have an ownership interest in the C corp. PCDI.

6 Q We established earlier that it's roughly 48, 50 percent
7 I think is what you said.

8 A With my wife, that's correct.

9 Q And then if I understand your testimony, are you
10 stating that PCDI has some ownership interest in these
11 other four entities you've listed?

12 A Yes.

13 Q Your testimony was that it was sometimes. Can you
14 explain what you mean by sometimes it has an interest?
15 Is there a shifting? I got the sense from your
16 testimony there's movement in terms of what entity
17 owns, you know, what other entity.

18 A There's movement in certain entities due to cash calls.
19 I mean, I can explain it to you, but that's what
20 happens.

21 Q Please explain the cash call process.

22 A Well, if you have a company that you do a cash call on
23 it, shareholders have to either put in more money, or
24 their share value goes down or up.

25 Q Let's just focus just on which of these entities you

1 have an individual interest in directly. Do you have
2 an individual interest in Green Box NA Green Bay, LLC?
3 A No.
4 Q How about EARTH?
5 A No.
6 Q Tissue Technology, LLC?
7 A Yes.
8 Q And that's the 30 percent interest you stated earlier.
9 And you already said PCDI you have an interest with
10 your wife in. Green Box NA, LLC?
11 A No.
12 Q And what's the extent of your interest personally in
13 RVDH?
14 A In the thirties. I don't know exactly to date.
15 Q Do any of these companies issue you any form of
16 dividend?
17 A No. Can't.
18 Q Why not?
19 A They're senior debt, and the banks don't allow it.
20 Q I have to go back now to your testimony about why you
21 didn't file those three years of tax returns. You said
22 something about interest. In addition to notes, you
23 talked about interest due to corporations in which you
24 have an ownership interest. Can you tell me about
25 that?

1 MR. PETITJEAN: Counsel, he's answered
2 that. The fact is that the returns aren't filed.
3 We're here to talk about assets and liabilities. I'm
4 at a loss other than--other than we're going on a
5 fishing expedition.

6 Q Well, the interest--I guess when you said interest,
7 it's relates to these notes where you made--that the
8 companies made to you. Is that fair to say?

9 MR. PETITJEAN: I believe he answered
10 that. It's how these transactions would affect his tax
11 returns, income, or how they would be, and he indicated
12 that those questions would be best answered by Schenck
13 or by Mr. Mudd.

14 Q Okay. And what is Mr. Mudd's role again in your mind?

15 A He's my tax counsel. His sole purpose is to deal with
16 the IRS and to talk to Schenck to get this done. Big
17 difference whether you got a loss carry forward or you
18 got a claim accrued interest as a gain.

19 Q Does Schenck do any work for you personally for your
20 individual taxes?

21 A The IRS has individual claims on me also.

22 Q I understand that, but do you use Schenck--you use
23 Schenck for your--the business is what you have an
24 interest. Schenck prepares taxes or--

25 A Schenck does my personal tax returns also.

1 Q Do you have a particular contact over there you deal
2 with in your personal tax returns?

3 A I have two, Brad Frank and LeRoy Matuszak.

4 Q Let's look at item number two on this list moving on
5 from those--the one about the taxes. Asks for all bank
6 or deposit accounts and the name of the institution,
7 account number, and the amount.

8 A My wife and I have no checkbooks at any bank anyplace.

9 Q So you're testifying you do not have a checking account
10 and your wife does not have a checking account at any--

11 A Or a savings account anywhere.

12 Q You have no--you have no bank account, and your wife
13 has no bank account?

14 A No bank accounts.

15 Q How long has that been the case?

16 A Five years.

17 Q So I'm curious. Why is it that you don't have any bank
18 accounts?

19 MR. PETITJEAN: He's here to answer
20 questions about assets and liabilities, not why.

21 Q How do you go about paying your bills without a bank
22 account?

23 A I have other people pay them, or I pay cash.

24 Q So do you maintain a store of cash somewhere in your
25 house or--

1 A Nope.

2 Q Do you have any cash on you today?

3 A Fifty bucks maybe. I don't know. Thirty bucks.

4 Q I thought I saw a hundred dollar bill in there.

5 A Gentlemen that I won this from decided to laminate it,
6 so I can't ever cash it. It's useless. To Ron
7 Van Den Heuvel, from Chris Hartwig. I lost the bet.
8 And he laminated it so I could never cash it.

9 Q Oh. So other than that--

10 MR. PETITJEAN: Wait. I have to write
11 this down. Laminate bet losses.

12 Q How do you know Chris Hartwig?

13 MR. PETITJEAN: Counsel, we're getting far
14 afield.

15 Q Let's go back then to this--the idea you pay cash. Are
16 you paid wages in cash?

17 A No.

18 Q Where did you obtain the cash you have today in your
19 wallet?

20 A Somebody gave me cash.

21 Q Who gives you cash?

22 A I have seven brothers and sisters. I have a lot of
23 friends, a lot of them.

24 Q So are these birthday gifts? I don't understand how--
25 You solicit cash donations from friends and family?

1 A No.

2 Q Do you store-- Do you have a safe in your house?

3 A No.

4 Q Do you store cash anywhere in your residence?

5 A No.

6 Q Do you store cash anywhere in an office you maintain?

7 A No.

8 Q Does your wife store cash in your house?

9 A She has some in her purse, I'm sure, but--

10 Q How often are you given cash by friends or family to

11 meet your daily bills and other purchases that you need

12 to make?

13 A Weekly.

14 Q And how much do you receive in cash weekly from these

15 various individuals?

16 A I wouldn't understand that right now. I wouldn't know.

17 Q You don't know how much you got last week?

18 A No. No, I wouldn't be able to keep track of it. Maybe

19 \$1,200.

20 Q So you think maybe you received \$1,200 in cash last

21 week from-- Who was that from?

22 A Two brothers.

23 Q And which of those brothers is that?

24 A Tim and Steve.

25 Q How many brothers do you have again?

1 A Five.

2 Q Do Tim and Steve regularly give you cash?

3 A They have several times. They can only give me 10,000
4 in a year. It never goes over that.

5 Q You're referring to the federal gift tax--

6 A Right.

7 Q --amount?

8 MR. PETITJEAN: Bad news for your
9 brothers. I think it's 13 now.

10 THE WITNESS: Is it? It doesn't matter.
11 I mean, everybody knows where I'm going and what I'm
12 doing and--

13 Q Where are you going, and what are you doing?

14 A Building Green Box. We'll close. I just don't know
15 when.

16 Q Do your brothers expect you to repay them these cash
17 gifts. I guess you call them gifts given the federal
18 income tax limit.

19 A They were given some shares, so they want to make sure
20 Green Box is--for a lot of reasons. They want to clean
21 up the environment, and they want it to do the jobs.
22 So they have a lot of reasons to see it come through.

23 Q They have interest in Green Box NA, LLC, succeeding?

24 A No, they don't.

25 Q Which Green Box entity do they have an interest in?

1 A Certain family members and certain trusts for their
2 kids are in EARTH.

3 Q I see. You have members of your family and/or their
4 trusts that have some interest in the EARTH entity?

5 A And a lot of friends.

6 Q And a lot of friends?

7 A Doc had shares in Green Box Green Bay.

8 Q So you think when you go to your friends and family and
9 ask for money--

10 A I don't.

11 Q You've never asked friends or family to give you cash?

12 A I don't.

13 Q Have you ever asked your friends or family to give you
14 cash?

15 A No, they ask me how I'm doing, and I said, I could use
16 a little help, but I'll make it, and they give me a
17 little help.

18 Q Do these conversations occur on a weekly basis?

19 A No, they stop by to see how I'm doing.

20 Q But earlier you said it is weekly you get cash from
21 friends or family members.

22 A I have 60 different people that stop by, see how we're
23 doing, and put some money in my pocket.

24 MR. PETITJEAN: Is 60 a hard number, or
25 are you guessing?

1 THE WITNESS: More than 60.

2 Q When you say--

3 MR. PETITJEAN: So it's a guess.

4 THE WITNESS: No, it's not a guess. It's

5 more than 60.

6 Q When you say "stop by," do they come to your residence,

7 they come to your business?

8 A Come to the business.

9 Q Do all of these people have some form of ownership

10 interest in EARTH or some--one of these other entities

11 in which you're involved?

12 A Most do.

13 Q When you're given cash as gifts from these individuals,

14 is your understanding it is cash for your personal use?

15 A That's why they give it to me. I have two minor

16 children.

17 Q How old are your kids?

18 MR. PETITJEAN: Minor children.

19 A My minor children are 12.

20 Q Minor, okay, 12. And you have other older children?

21 A Forty-two, 40, 38, 33, and 11 grandchildren.

22 Q So the oldest you said 42?

23 A Yes.

24 Q How many children do you have total?

25 A Had seven, one died. Six now.

1 Q Sorry to hear that. So what day of the week typically
2 are you getting these cash gifts from friends or
3 family?
4 A It's anytime. I do a tremendous amount of services for
5 a tremendous amount of people.
6 Q What do you mean by services?
7 A I carry license, sign reports, fix any software anybody
8 has, do anything for anybody.
9 Q So then are these payments compensation for your
10 services?
11 A Never asked for anything.
12 Q You said you have roughly \$50 with you here today, and
13 you said you have no cash in your house. You're not
14 storing cash in your house; is that correct?
15 A Nothing right now.
16 Q When's the last time you had cash in your house?
17 A Last week.
18 Q How much did you have?
19 A I don't know. Maybe \$600 on a Monday, paid a bunch of
20 bills. Maybe \$400 on Thursday. Maybe \$500 more on
21 Saturday. It depends.
22 Q How do you pay your bills in cash? Explain that
23 process.
24 A You go to the WPS window, and you pay a bill in cash.
25 Q Fair enough for that. If you have a creditor or

1 someone else you owe money to that isn't local, do you
2 obtain a money order or some other form of payment with
3 your cash?

4 A You can go to any bank, put cash in, get a cashier's
5 check, and send it. Anytime, anyplace.

6 Q Is that what you typically do to pay your bills that
7 you need to send away?

8 A I can't put it in an account because I don't have one.
9 I have to order it on the account or have somebody else
10 pay the bill on my behalf, which has happened.

11 Q And who typically will pay bills on your behalf?

12 A Various people.

13 Q Can you give me a name at least?

14 A I've had Mike Burns pay a WPS bill. People pay bills.
15 Dave Williquette paid bills for me. Now, if Dave come
16 me and said, Ron, I need a general contractor's license
17 in Iowa, I'd sign it for Dave. Wouldn't charge him
18 anything, but I'd sign it for him.

19 Q What authority do you have to sign a license to be a
20 general contractor in Iowa?

21 A I passed the test there.

22 Q So you're licensed in Iowa as--

23 A Forty-seven states as a general contractor, HVAC
24 contractor, electrical contractor, pipe fitter, and
25 millwright.

1 Q And you have licensing in 47 states?

2 A I have 47 licenses that are from California to Florida
3 to Maine to Washington. We don't have license in every
4 single state because we don't work in every single
5 state. I don't work in Hawaii. I don't work in
6 Alaska. I don't work in South Dakota. I don't work in
7 New Mexico.

8 Q And when you say "work," are these construction
9 projects you've overseen as a general contractor?

10 MR. PETITJEAN: Are you asking is Ron
11 overseeing this individually?

12 MR. SMIES: Yeah.

13 A No, and you don't have to. You just have to take out
14 the license. A lot of people can't pass tests. A lot
15 of people can't pass tests to be a doctor. They are
16 not a doctor. They can't practice.

17 Q But you've passed, it sounds like, a lot of tests.

18 A I've never failed one in my life.

19 Q How many have you taken?

20 A Forty-seven.

21 Q Forty-seven. Is any payment required to obtain these?

22 A Any what?

23 Q Is any payment required to obtain the licenses?

24 A Yes.

25 Q And how do you pay for that?

1 A People give me cash pay, and I pay for it in cash when
2 I'm there. It's not a lot of money, \$200, \$500.

3 Q It adds up, though, if you have 47 of them.

4 A It sure does.

5 Q So if on average it's on a weekly basis you're
6 receiving cash, gifts from friends and family and in
7 the last instance I think you said it was a \$1,200 cash
8 gift from your two brothers; is that fair?

9 A Went grocery shopping, had to pay for some groceries,
10 electric bill, and a few things got paid last month.
11 At the start of last week I mean.

12 Q Is that the typical amount you receive as a gift every
13 week, 1,200?

14 A Somebody might come by and Jim Rottier might come by
15 and I don't need anything. You don't need anything?
16 You're doing all right? Yeah.

17 Q It's always-- It's your testimony it's always these
18 other people asking you, taking the initiative, do you
19 need anything? It's never you asking anyone for cash?

20 A I've made 74 people in this town millionaires.

21 Q How did you do that?

22 A Gave them shares in companies I owned, Vos, Spirit,
23 Best Built. All kinds of people owe what they have due
24 to my hard work. They want to do something for me? I
25 accept it.

1 Q Do you have any investment accounts at all?
2 A None.
3 Q You have no Roth IRA?
4 A No.
5 Q No traditional IRA?
6 A None.
7 Q You don't have a 401(k)?
8 A None. My ex-wife has my 401(k), all of it.
9 Q How did she get that?
10 A In the divorce in 2001.
11 Q What's her name?
12 A Jan.
13 Q I recall in this matter in the discovery phase of it
14 there being a document produced which purported to show
15 the flow of funds after my client, Dr. Araujo, paid you
16 \$600,000, and one of those entries was an entry to Jan,
17 ex-partner, in an amount, I believe, of \$75,000. Do
18 you recall that?
19 A I still owe her 2.4 million, and I do recall that, yes.
20 Q Was that a payment then made by you to make good on a
21 debt you had to your former spouse as a result of a
22 divorce?
23 A No, that has to be corrected. It was made by a company
24 to her for a note she had with the company, and it got
25 her a lien off of a piece of equipment that she had

1 that now is in the company.

2 Q So the company-- Which company are you referring to?

3 A It's one of the Green Box companies.

4 Q One of those companies?

5 A I think it was Green Box Green Bay that she had a loan

6 in and a lien on a piece of equipment, and that left

7 and I think doc got a lien on a piece of equipment or

8 something. I don't know how it went. I don't

9 remember.

10 Q Did Jan-- Does she still go by Van Den Heuvel?

11 A I believe so.

12 Q Does Jan then, did she lend money to Green Box NA Green

13 Bay, LLC, to your knowledge?

14 A No, she lent money in the start of the company. She

15 owns no shares.

16 Q Okay, no shares. What does-- When you had to

17 surrender your 401(k) to Jan, what was the approximate

18 value? Do you recall?

19 A A million seven, something like that.

20 Q Do you have any accounts of any nature in any foreign

21 financial institutions?

22 A Personally? No. Green Box Green Bay? No.

23 Q Your answer leads me to suspect that some other

24 entities in which you may have an interest could have

25 foreign accounts of some nature. Is that--

1 A It's possible.

2 Q It's possible. Do you know in which countries those
3 accounts could exist?

4 MR. PETITJEAN: Are you-- He's already
5 answered that he doesn't and Green Box-- I always get
6 confused here. That Green Box NA Green Bay, LLC, does
7 not.

8 Q I guess any company in which you have a personal
9 interest to your knowledge, does that--do any of those
10 companies have any foreign accounts?

11 MR. PETITJEAN: Ron, that's not-- You
12 don't have a judgment against those other companies.

13 Q Does anyone owe you money, Ron?

14 MR. PETITJEAN: Other than what we've
15 already gone through?

16 MR. SMIES: Yes.

17 A No individual.

18 MR. PETITJEAN: You already went through
19 six companies that all owe you money.

20 THE WITNESS: Yes.

21 Q Any other companies that owe you money?

22 A Personally, no.

23 Q So maybe there are other companies other than the six
24 you mentioned that owe one of your entities money? Is
25 that--

1 A Absolutely.

2 Q Okay. Do you have any claims pending in litigation
3 against--personally against any individual or entity
4 for any claim for damages or any other--

5 MR. PETITJEAN: Other than the Tak
6 litigation that we already--

7 MR. SMIES: Yeah.

8 Q Being specific here, personal claims you might have.

9 A I have a personal claim against Tak.

10 Q And that's not in litigation?

11 A It's in litigation.

12 Q And you're a party to that case?

13 A Yes.

14 Q Any other claims pending in litigation against anyone
15 else?

16 A Personally?

17 MR. PETITJEAN: Are you suing someone for
18 money other than Tak and whoever else is in that
19 lawsuit?

20 THE WITNESS: Not me personally.

21 Q Have you been awarded any grants?

22 A Personally, no.

23 Q And one of the other documents we had requested was
24 anything indicating an interest in real estate.

25 A I have none.

1 Q You live in a house; is that correct?

2 A Yes.

3 Q And at one time you did own that house, didn't you?

4 A Yes.

5 Q And now is it the case that Manchester Mortgage

6 Company, LLC, owns that property?

7 A Correct.

8 Q And do you pay a rent then to Manchester Mortgage

9 Company, LLC?

10 A No.

11 Q Do you have any kind of an agreement with Manchester

12 Mortgage Company, LLC, concerning your ability to live

13 in the residence?

14 A I have a handshake.

15 Q What's the nature of this handshake, as you call it?

16 A He holds three million shares in EARTH, and as long as

17 I'm working for the betterment of EARTH, I stay in the

18 property. If the shares ever go over \$6 apiece, he

19 gives me my house title back.

20 Q Who is he? Who are you referring to?

21 A Manchester Mortgage. Jim George is the president of

22 it.

23 Q Does Mr. George then-- Is it Manchester Mortgage

24 Company, LLC, that has an interest in EARTH or Jim

25 George?

1 A Manchester Mortgage. They bought the note from
2 Citizens.
3 Q And your agreement with Mr. George, was this reduced to
4 writing?
5 A No.
6 Q Did you arrive at this agreement during the pendency of
7 a foreclosure case brought by Manchester Mortgage
8 Company, LLC?
9 A No.
10 Q When did you come to this agreement?
11 A After.
12 Q So after Manchester Mortgage Company, LLC,
13 obtained--presumably foreclosed on the house, bid at
14 the sale--
15 A There were \$65 million of debt against it.
16 Q There were \$65 million of debt against your residence?
17 A Yes.
18 Q And Manchester Mortgage Company was the senior lender,
19 senior secured lender?
20 A It bought the loan from Citizens Bank, foreclosed on
21 the first, and everybody went off the back.
22 Q And after they obtained the property through the
23 process and the courts, they then had an agreement with
24 you, just a verbal--an oral agreement essentially that
25 you would stay there rent free as long as-- Can you

1 explain what as long as-- As long as what, I guess?

2 A I cut the lawn, remove the snow, keep the repairs up,
3 pay the heating and lighting bills.

4 Q So you're responsible to pay the utilities for the
5 property. Are you responsible to pay the property
6 taxes?

7 A Yes.

8 Q Have you paid any property taxes since the Manchester
9 Mortgage Company took ownership of the property?

10 A Yes, twice.

11 Q And what years was that?

12 A '11 and '12. And I personally didn't pay them.

13 Q Who paid them?

14 A Someone else. I don't remember which person paid them
15 each year.

16 Q Do you have a sense of how much-- You did pay them for
17 a number of years when you owned the house, right?

18 A Right.

19 Q And do you have a sense as to how much they were then
20 at least?

21 A 48,000 a year.

22 Q But as you sit here today, you can't remember who was
23 willing to pay property taxes for 2011 and 2012 for the
24 property you're living in?

25 A No. I mean, I can go find out.

1 Q Do you think it was a family member or friend?
2 A Probably somebody that feels they owed me money.
3 Q Was there any agreement written to reflect that payment
4 on your behalf?
5 A No.
6 Q So--
7 MR. PETITJEAN: Other than a tax receipt?
8 THE WITNESS: I got a receipt from the
9 courthouse.
10 Q So your understanding of this oral agreement you have
11 with--between you and Manchester Mortgage Company, LLC,
12 is that you are to maintain the property, cut the
13 grass, plow the driveway, pay the utilities, pay the
14 property taxes. And what else? Anything else that
15 relates to the property?
16 A Nothing else to the property.
17 Q And were there any conditions concerning your role at
18 EARTH and your ability to stay in the residence?
19 A No. At my dad's funeral we talked about it a long time
20 again and perfectly comfortable. He sees the share
21 value going up. It's on the board.
22 Q So if the shares--
23 A Hit \$6 a share, I get the title back to the house.
24 Q Presumably, that would allow Manchester to liquidate
25 their shares and/or do whatever they want. That's

1 their decision, I guess.

2 A It's their shares.

3 Q How are those shares valued, if you know?

4 A Outside firms.

5 Q When was the last time you had an outside firm prepare

6 a valuation of EARTH?

7 A Six months ago.

8 Q And what was the share price valuation at that time?

9 A Three something, \$3 and some cents.

10 Q And how many shares are outstanding or issued of EARTH?

11 A A hundred million.

12 Q I just want to know, how many shares do you own of

13 EARTH?

14 A I personally don't own any of EARTH.

15 Q It's all through--

16 A That's correct.

17 Q It's all through-- I have to go back.

18 A RVDH or PCDI. I personally don't own any.

19 Q Indirectly through your ownership of those entities,

20 what is your percentage interest in EARTH?

21 A I wouldn't be able to--

22 Q You have no sense as--

23 A No.

24 Q --you sit here today?

25 A No.

1 MR. PETITJEAN: He's already indicated he
2 doesn't own--

3 MR. SMIES: He doesn't own directly, but
4 he has an interest in entities that have a
5 proportionate interest in--

6 MR. PETITJEAN: And all those entities,
7 he's indicated, have numerous shareholders.

8 THE WITNESS: It would be hard to figure
9 out.

10 Q But it could be figured out. I mean, you--

11 A Schenck could do it.

12 Q But as you sit here, you don't know if you have three
13 or other entities. You don't know if you have one
14 percent or 80 percent of EARTH.

15 A I wouldn't know. I mean, I know I have more than one
16 percent, okay? But I couldn't--I couldn't venture a
17 guess that would be worth putting under oath.

18 Q And I don't want you to guess, so that's appropriate.

19 If you were to-- What is your role again at EARTH
20 as an officer? You are an officer?

21 A Chairman.

22 Q Chairman. If you were to resign your position as
23 chairman of EARTH and cease any involvement with that
24 business, would that be a basis then for Manchester
25 Mortgage to terminate your leasehold?

1 MR. PETITJEAN: Are you asking as a
2 hypothetical?

3 MR. SMIES: A hypothetical, yeah.

4 Q Were there any terms of that agreement which specified
5 you have to be involved in EARTH and you have to make
6 this thing grow and I want to see the share price at
7 \$6?

8 A I or the companies I'm involved with have to increase
9 value annually for this arrangement to stay.

10 Q Do you think if you were to decide to retire tomorrow
11 and just focus on maintaining your lawn and beautifying
12 your house, you'd be given a perpetual leasehold in
13 that residence?

14 MR. PETITJEAN: You're asking him to
15 speculate again.

16 A My dad died at 88 and worked 50 days before he died,
17 and I plan on beating 88 and working till the day I
18 die.

19 Q Well, you father passed away recently, right?

20 A New Year's Eve.

21 Q My condolences there too. I'm sorry to hear that.

22 A My best friend.

23 Q Was that-- What was his name?

24 A Ray.

25 Q Ray. Did he leave a will naming you as a beneficiary?

1 A No. Did I get money from his life insurance? Yes.

2 Q How much did you get through his life insurance?

3 A Right around a hundred grand.

4 Q Was that just one policy?

5 A He had millions of dollars that went into the VHC
6 Holding Company. My mom is still alive at 86, so she
7 takes care of things. He was all about family. Still
8 is even though he's not here.

9 MR. PETITJEAN: Ron, will you answer the
10 question?

11 THE WITNESS: What was it?

12 Q Was that one life insurance policy?

13 A No, he had eight of them.

14 Q Eight policies?

15 A For each child.

16 Q Okay. And you had a policy in with you were named the
17 beneficiary?

18 A Yes.

19 Q And it was a \$100,000 death benefit you were paid?

20 MR. PETITJEAN: Approximately, he said.

21 A It was \$75,000, but it had accrued a little bit of some
22 stuff, so it was a little over \$90,000 that was
23 received. And I'm counting what Kate and Henry got.
24 They got about four apiece, two of his grandchildren.

25 Q Okay.

1 A He wanted everyone to have a little bit of money. The
2 rest went into the holding company.

3 Q Did you then receive a check from the insurance company
4 for that death payment?

5 A Yes.

6 Q Do you still have that check?

7 A No.

8 Q Have you cashed that check?

9 A I paid bills with it, yes.

10 Q Tell me how you paid your bills with a check for close
11 to \$90,000.

12 A Go to a bank, tell them to write seven checks with this
13 amount of money, and they do it.

14 Q So you had cashier's checks generated. And when
15 approximately did this occur?

16 A Maybe January.

17 Q January of 2015?

18 A Uh-huh.

19 Q And what bills did you pay with those seven bills?

20 A The IRS stands over me pretty hard, called me in the
21 thing, so there was some money paid to the IRS, over
22 half. Special assessment on my house that was
23 lingering for a couple of years, and Mr. George said
24 that was part of the property taxes. So I cleaned that
25 up at that time. I think it was about 14, \$15,000.

1 Had a charitable commitment that was left from my
2 father's building ironically, and I cleaned that up.
3 It wasn't much money. And that's kind of where it
4 went.

5 Q What's your father's building?

6 A He has a building at St. Norbert's.

7 Q Okay.

8 A Just had a fire Sunday.

9 Q I heard about that.

10 MR. PETITJEAN: Any of the proceeds that
11 still existed, Counsel, we'd be claiming would be
12 exempt under Wisconsin statute anyhow.

13 Q And are you the-- Was there any trust or any
14 other--anything else your father had established after
15 estate planning in which you were named as beneficiary?

16 A No.

17 Q Do you own a house in Savannah, Georgia?

18 A No.

19 Q You did at one time though, right?

20 A Yes.

21 Q And was that 14 Hickory--

22 A Yeah.

23 Q --Point, is it?

24 A 14 Hickory Point. Foreclosed on. Foreclosed on the
25 house in Florida. There ain't a thing that the IRS

1 hasn't foreclosed on. Plane. Very little assets. I
2 offered to pay them with Green Box stock. They didn't
3 take it.

4 Q Very surprised at that.

5 A I am surprised too.

6 Q Government's been in the business of being a
7 shareholder lately so maybe--

8 MR. PETITJEAN: Who knows.

9 A They took stock from General Motors.

10 Q All right. I'm just working through this list of
11 documents I asked for, trying to get a sense of what
12 you have.

13 Do you have any personal property in your house or
14 elsewhere, anywhere, that's worth over \$300?

15 MR. PETITJEAN: Counsel, we're claiming
16 all personal property exempt under Wisconsin statute,
17 and there would have to be in excess of \$24,000
18 somewhere of personal property before it not be exempt.

19 Q Do you have any personal property worth more than that
20 in--

21 A Not more than \$24,000.

22 Q Do you have any paintings in your house?

23 A (No response.)

24 Q Okay.

25 A My ex-wife took everything that I have.

1 Q When did she do that?

2 A 2002.

3 Q So you--do you ever--you don't have arrangements
4 concerning the house in Savannah, Georgia, the house in
5 Florida or the plane and your ability to still use
6 those residences or the plane?

7 A I can't go in either one. Law firms or someone else
8 owns them. I mean, you can check. They're both
9 foreclosed. Money went to the IRS.

10 Q So there's no-- You're not-- You don't have a written
11 lease for any property in which--

12 A No.

13 Q --you're a party?

14 MR. PETITJEAN: Just for clarity, there
15 may be business leases in which he's a guarantor.

16 MR. SMIES: Okay.

17 Q Nothing individually though?

18 A Nothing.

19 THE WITNESS: I am, John, on some lease
20 guarantees, yes. You're right.

21 Q I'm looking at number 12 here, which requests a list of
22 any property or money received by you through trust,
23 will, or other testamentary instruments since 2010.
24 And you have nothing?

25 A The only thing I got is the life insurance monetarily.

1 Q What was the insurance company there again?

2 MR. PETITJEAN: If you know.

3 A Tom Wedich's (phonetic) company, but I don't remember
4 the life insurance company.

5 MR. PETITJEAN: Tom Wedich is a broker?

6 THE WITNESS: It came through his
7 brokerage.

8 Q What about-- You stated that you're not a beneficiary
9 of any trust to your knowledge. Let's talk about life
10 insurance policies owned by you. Do you own any?

11 A All foreclosed.

12 Q All foreclosed.

13 A Shut down, cash value taken by the IRS.

14 Q When did that happen?

15 A 2006 or '7.

16 Q So right now do you have any coverage on your life?

17 A None.

18 MR. PETITJEAN: That he's the owner of,
19 correct?

20 A That I'm the owner of. There are people that insure me
21 as keyman.

22 Q For your business?

23 A For the business, yeah.

24 Q Do you have any ability to control those policies?

25 A None.

1 Q And for which businesses are you--is your life insured
2 as a keyman?

3 A The construction companies mostly. They worry about
4 somebody to be able to take the license.

5 Q So other than the construction companies-- You're
6 talking about Spirit Construction?

7 A Spirit, Vos, Best Built, VDH Electric, Spirit Fabs.

8 Q What other companies other than the construction
9 companies?

10 A Huh?

11 MR. PETITJEAN: Talking about companies
12 that would hold a life insurance on
13 Mr. Van Den Heuvel's life?

14 MR. SMIES: Yes.

15 A It would only be them.

16 MR. PETITJEAN: All right. And you don't
17 own any of those?

18 THE WITNESS: I don't own any of them.
19 None of the policies are mine.

20 Q So you said you didn't have any form of bank account
21 and you haven't for five years. Your wife hasn't
22 either.

23 A Correct.

24 Q Do you have a credit card?

25 A Yes.

1 Q What kind of card do you have?

2 A Capital One, \$2,500 value.

3 MR. PETITJEAN: Credit limit?

4 THE WITNESS: Credit limit I mean.

5 Q Is that a Visa or MasterCard?

6 A I don't know.

7 Q Is it--

8 MR. PETITJEAN: I never know either.

9 Q It's-- You can check.

10 A MasterCard.

11 Q Do you have any other credit cards?

12 A Nope.

13 Q And when did you acquire that Capital One MasterCard?

14 A '06, maybe '05.

15 MR. PETITJEAN: Is that a guess?

16 THE WITNESS: That's a guess. It's one of
17 them two years.

18 Q Did you then use any other cards--credit cards, that
19 is--from 2005 or 2006 until today?

20 MR. PETITJEAN: Individually?

21 MR. SMIES: Individually.

22 A American Express closed me out in '10. I lost two
23 other cards in 2011.

24 Q What cards did you lose in 2011?

25 A Lost another American Express gold card in '11, and I

1 lost a Discover Card in '12.

2 Q So in the order we asked for a list of credit card
3 transactions. I don't know if you saw it. Maybe you
4 didn't. It's in 16. From April 6, 2011, to the
5 present you didn't prepare that or--

6 A I don't have any. I mean, I don't know what I do. I
7 don't use my credit card very often because when I do,
8 I can't pay the bill timely and they shut it off and I
9 can't get it going so--

10 Q Because you don't have a checking account?

11 A Huh?

12 Q Because you don't have a checking account?

13 A Because I don't have a checking account, yep. My
14 credit rating is under 500, so they don't like you
15 opening a new one.

16 Q Sure. And you don't have a list of the goods and
17 services paid for with cash that we requested in the
18 amount of \$24,597.04 on April 6, 2011?

19 MR. PETITJEAN: Did such a list ever
20 exist?

21 THE WITNESS: No.

22 Q Do you recall what you paid for in that amount?

23 A Going to-- I don't want to guess. I don't know.

24 Q Turn to the page. Item 18 asks about an itemized list
25 of expenses in a loan paid by you in the amount of

1 \$75,000 on April 8, 2011. Do you see that?

2 A (No response.)

3 Q Do you remember what that was for?

4 MR. PETITJEAN: Did such a list ever
5 exist?

6 THE WITNESS: A list never existed. On or
7 about somewhere in that time I was cleaning people off
8 of equipment titles. So don't know exactly what
9 happened, but I know I was taking people off of
10 equipment titles and repaying notes that people
11 borrowed me and had liens on equipment.

12 Q So you were presumably paying a noteholder some amount
13 to release a security interest?

14 A Correct.

15 MR. SMIES: Why don't we take a short
16 break.

17 (Recess.)

18 Q Mr. Van Den Heuvel, we're back on. You understand
19 you're still under oath?

20 A Yes.

21 Q Okay. I have some questions for you that we didn't
22 touch on earlier before we broke. What address do you
23 live at right now?

24 A 2303 Lost Dauphin Road, DePere, Wisconsin.

25 Q And what's your telephone number over there?

1 A Don't have one at the house, but you can use my cell
2 phone, 217-7234.

3 Q Okay. When were you born?

4 A 3/16/54.

5 Q Just missed St. Patrick's Day. You were a day early.
6 What is your social security number?

7 MR. PETITJEAN: I don't believe we need to
8 provide that, but go head, Ron, and answer.

9 A 399-60-2170.

10 Q And do you have a driver's license number handy?

11 A I have a driver's license. What's this for?

12 MR. PETITJEAN: No, no. Do you know it?
13 Give it to him. We're trying to transfer a lot of
14 money to your accounts.

15 THE WITNESS: I don't have one to put it
16 in.

17 Q Read that number under--if you'd read that.

18 A V535-7285-4096-01.

19 Q Thank you. And you said you had no bank accounts.
20 Does that include no accounts at a credit union?

21 A No accounts at a credit union also.

22 Q You don't have a money market account anywhere?

23 MR. PETITJEAN: Asked and answered.

24 A No.

25 Q What was the last bank account you had five years ago?

1 A Personally?

2 Q Yes.

3 A Probably Nicolet Bank.

4 MR. PETITJEAN: Is that a guess?

5 THE WITNESS: That's a guess. Might have
6 been more than five years. I'm not sure.

7 Q But when you closed that account, were there funds in
8 the account?

9 A The bank closed it.

10 Q So you didn't take any funds out of the account on
11 closing?

12 A No, the IRS did.

13 Q So you've been having-- When did your-- When did the
14 IRS start pursuing you, I guess, for what it believes
15 to be unpaid taxes?

16 A 9.2 million in 2005. Current balance, a little bit
17 over a million.

18 Q Do you have the power to draw or sign checks on any
19 account at any bank anywhere?

20 A For a company?

21 Q For any account.

22 A Some of the Green Box accounts I can cash checks. I
23 don't know exactly which ones. I can't sign checks. I
24 can't at Patriot. I can't at Green Box Green Bay.

25 Q You can't sign checks for any account owned by Patriot

1 Tissue, LLC; is that correct?

2 A No.

3 Q And you cannot sign checks for any account owned by

4 Green Box NA Green Bay, LLC?

5 A I cannot.

6 Q But you think there may be other checking accounts

7 owned by other Green Box entities?

8 A That I might be able to be a signor on a check, yes.

9 Q What is your involvement-- You never told us, I guess,

10 your role at Green Box NA Green Bay, LLC. What do you

11 do there?

12 A Director of technology. When things are right, what's

13 licensed to them now will end up being given to them.

14 Q And what is being licensed to that entity?

15 A There's a--

16 MR. PETITJEAN: Are you talking about

17 Green Box, the one you have a judgment against?

18 MR. SMIES: Correct.

19 MR. PETITJEAN: So, Ron, keep your answers

20 to that.

21 THE WITNESS: That's all I'm answering to.

22 There is an FDA approval for the process. It took

23 about 45 months to get. That is going to be put into

24 that company, and there will be a value put on that,

25 and there will be a note to me.

1 Q Are you the holder of that intellectual property
2 rights, or are you the licensor?

3 MR. PETITJEAN: When he's using the word
4 "you," he's talking about--

5 THE WITNESS: I know what he's talking
6 about.

7 MR. PETITJEAN: --so I want you to
8 concentrate on that.

9 A Personally, yes, if I die, that goes away.

10 Q Or go to your estate?

11 A It won't go to my estate. It is a license that you
12 have to pass and you have to maintain for the FDA.

13 Q So just for my understanding, you are in the process of
14 applying for this license with the FDA or you have this
15 license now?

16 A I have it to me. I have it to me, and I can give it to
17 a company.

18 Q You can transfer the license to--for this--for a
19 process? Is that what it is?

20 A As long as I oversee it. It works very similar to a
21 doctor's license. As long as I oversee the procedures,
22 I can give it to a company and let them use it.

23 Q And you have yet to give this to Green Box NA
24 Green Bay, LLC, or you will?

25 A It's contemplated. It's on their balance sheet that

1 they have the rights to it because it's signed that
2 they have the rights to it. But I have to oversee it,
3 and I'm not an officer. I'm on the board. I'm the
4 chairman of the board, but I'm not an officer. I
5 intend to be when we close be the director of
6 technology, and then the company can use my FDA
7 process.

8 Q I thought you said you were the director of technology
9 now.

10 A I am contemplated to be the director of technology.

11 Q What are you, if anything, right now?

12 A I am the chairman of the board of Green Box LLC.

13 Q And who are the officers, if you know?

14 A Of Green Box NA? I think it's Lee Reisinger is the
15 CEO, I think Steve Smith is the CFO, and Phil Reinhart
16 is the director of HR.

17 Q And he's an officer of Green Box NA Green Bay, LLC--

18 A Correct.

19 Q --Reinhart?

20 A There's no employees yet until it capitalizes.

21 MR. PETITJEAN: Ron, will you listen to
22 the questions and answer his questions, please.

23 THE WITNESS: Okay.

24 Q Well, you just said there are no employees of Green Bay
25 NA Green Box--Green Box NA Green Bay, LLC; is that

1 right?

2 A (No response.)

3 Q Is Mr. Reinhart an employee?

4 A Yes.

5 Q So there's at least one employee of Green Box
6 Green Bay?

7 A He's an employee of Green Box NA or an employee of
8 Green Box NA Wisconsin OP. I don't know which one he's
9 in.

10 Q But you said he's the--he's an officer and holds the
11 title of HR director for Green Box NA Green Bay, LLC;
12 is that right?

13 A Right. He's not an employee of them. You asked me if
14 he was an employee.

15 Q I did.

16 A He's not an employee.

17 MR. PETITJEAN: Ron, you actually said he
18 was an employee.

19 THE WITNESS: No, I said he was an
20 officer. I don't want any mixup here. He is an
21 officer there. He's not an employee. I consider an
22 employee where you get paid. I'm sorry.

23 Q So your testimony today is, as I understand it now,
24 there are no employees of Green Box NA Green Bay, LLC?

25 A Correct.

1 Q And you have no authority to sign any check on behalf
2 of Green Box NA Green Bay, LLC, but you think you might
3 have the authority to sign checks for accounts held by
4 other Green Box entities. Is that fair based on what
5 you said earlier?

6 A It's possible, yes.

7 Q Do you have any checkbooks for these other entities?

8 A My accountants do.

9 Q And who is your accountant?

10 A Tammy or Joe. There would be checkbooks for them.

11 MR. PETITJEAN: You're saying the entities
12 would have checkbooks?

13 THE WITNESS: The entities. I don't have
14 any checkbook.

15 Q Who is Tammy and Joe?

16 A They work for-- They do things for Patriot Tissue.
17 They do things for Green Box NA Green Bay LLC. They do
18 things for Green Box NA Wisconsin OP.

19 Q What's Tammy's last name?

20 A Phillips.

21 Q And what's Joe's last name?

22 A Don't know.

23 Q It's just a guy named Joe who does accounting work for
24 one of these NAs?

25 A He just started a month ago.

1 Q He just started?

2 A Yeah. He works with Schenck and does other things.

3 Q Is he an employee of Schenck's?

4 A No.

5 Q Who is-- To your knowledge, who is employing Tammy and

6 Joe?

7 A OP, Wisconsin OP.

8 Q Green Box--

9 A NA Wisconsin OP--

10 Q What does--

11 A --LLC.

12 Q --OP stand for?

13 A Operations account, operations company.

14 Q Do you personally have any involvement with that entity

15 and its management?

16 A No.

17 Q You said earlier, though, that Tammy--at least Tammy, I

18 believe, had--I think you said did things for various

19 other entities, such as Patriot Tissue; is that

20 correct?

21 A Tammy's done things for PCDI. I've known Tammy, and

22 she's worked in various companies for me for 20 years.

23 Q So although she's formally employed by Green Box NA

24 Wisconsin OP, LLC, she performs duties for a variety of

25 other entities that are affiliated with you somehow?

1 A Not affiliated with me. Affiliated with EARTH.
2 Q And you, of course, have an ownership interest in
3 EARTH; is that right?
4 A Not personally.
5 Q Through your entities. When's the last time you wrote
6 a check for any account?
7 A Probably last week.
8 Q What was that for? How much, if you remember?
9 A I don't remember. It was to pay a bill out of PCDI.
10 Q It was a PCDI checking account?
11 A There's a PCDI checking account.
12 Q And where is that held? What bank?
13 A Bank of America.
14 Q Was that bill a-- What was the nature of that bill?
15 MR. PETITJEAN: Counsel, somehow can we
16 relate this to the defendants you have a judgment
17 against? We're getting pretty far afield again here.
18 Q Did that bill relate to anything concerning the
19 operations of Green Box NA Green Bay, LLC?
20 A No.
21 Q What other accounts do you think you might have
22 signature authority over?
23 MR. PETITJEAN: It's been asked and
24 answered. How can he answer other when he's already
25 listed the accounts and indicated there weren't any

1 others?

2 Q One of those included Green Box NA Wisconsin OP, LLC?

3 A I cannot sign there.

4 Q Can you for my benefit and my lack of memory just

5 reiterate what those accounts are, for what entities?

6 A That I can what?

7 Q That you think you have authority to sign a check for.

8 A I know I can for PCDI. I don't write checks on a daily

9 basis, so I don't know which ones I can.

10 Q Do you or your spouse have a safe deposit box?

11 A Not no more.

12 Q When's the last time you had one?

13 A '11.

14 Q 2011?

15 A Yes.

16 Q Where was that?

17 A Associated Bank.

18 Q What did you keep in that box?

19 A License, will, a couple things from my ex-wife.

20 Q Anything-- Can you specify what that would be?

21 A Agreements that were on a yellow piece of paper signed.

22 Q Between you and your--

23 A Ex-wife, yeah.

24 Q Right now you don't have any other safe deposit box?

25 A Don't have any.

1 Q Does your spouse work?
2 A No. Outside the home you mean?
3 Q Correct.
4 A No.
5 Q Good qualification.
6 A Yes.
7 Q Do you know when the last time was she did work outside
8 of the home?
9 A A year ago she did some things for Tissue Depot.
10 Q What is Tissue Depot?
11 A It's a company. Sells tissue product.
12 Q Do you have any ownership interest in Tissue Depot?
13 A None.
14 Q To your knowledge, do any of the entities in which you
15 have an ownership interest have any ownership interest
16 in Tissue Depot?
17 A I wouldn't know sitting here. None personally by me.
18 Q If you had to think of what your average monthly
19 expenses are as you go by your day-to-day life, what do
20 you think they would total up to?
21 A My brothers and friends are not going to let me starve
22 or go under. I don't know. Four grand maybe.
23 Q So you think on the average month you need \$4,000 for
24 paying your utilities and--
25 A More in the winter, less in the summer.

1 Q Sure.

2 MR. PETITJEAN: Are you guessing?

3 THE WITNESS: No, I know it's more in the
4 winter and less in the summer.

5 MR. PETITJEAN: Are you guessing at the
6 four--

7 THE WITNESS: I'm guessing at the 4,000,
8 yes.

9 Q So if you had to categorize those sorts of expenses,
10 would it include groceries?

11 A Yes.

12 Q Utilities?

13 A Yes.

14 Q Lawn maintenance? Lawn care? Home maintenance?

15 A Yes.

16 Q What other sorts of expenses would be in that category?

17 A Personal use of a company vehicle. Got to put gas in
18 it when you use it personally. Company rules.

19 Q And what vehicle is that that you use from a company?

20 A I have an Escalade from EARTH. And when you use it for
21 company, then you can turn in the expense. But when
22 you use it for personal, you have to pay for that.

23 Q That makes sense. It's a Cadillac Escalade sport
24 utility vehicle? Is that what it is?

25 A I don't know what number it is. It's a black one, a

1 2010.

2 Q And it's owned by EARTH? Is that what you said?

3 A Correct.

4 Q But you're given access to that to drive that whenever

5 you need--

6 A Yes.

7 Q --for personal or business reasons; is that right?

8 A Correct.

9 Q How long have you been driving that?

10 A Since 2010. It was bought used.

11 Q And your expenses for that relate just to gas for

12 personal use?

13 A Yes.

14 Q Does your wife have a vehicle?

15 A Yes.

16 Q What does she drive?

17 A An Escalade.

18 Q Is that owned by EARTH also?

19 A Yes. EARTH owns 11 vehicles.

20 Q Do you have access to any other vehicles owned by

21 EARTH?

22 A Depends what I need it for. I don't ride around with

23 their dump truck, but I have used it. I've taken their

24 maintenance service van to my home when I had to repair

25 stuff, so yeah.

1 Q Sure. And does your wife have any business purpose to
2 use a vehicle owned by EARTH?

3 A Yes.

4 Q What would that be?

5 A She does all of our marketing, does all of our mail
6 runs, so she goes to the P.O. boxes, picks up the mail
7 runs. She buys the office supplies for the companies.

8 Q She do anything else for the companies?

9 A When I need marketing, like making banners or working
10 with marketing, very good at that.

11 Q I don't think I asked your wife's name. What's her
12 name?

13 A Kelly.

14 Q Kelly. Is it Kelly Van Den Heuvel?

15 A Kelly Yessman Van Den Heuvel.

16 Q Yessman with a Y?

17 A Correct.

18 Q But earlier you said she didn't work outside the home.
19 How is that the case if she's--

20 A She doesn't have a job. She doesn't collect a wage. I
21 should have clarified that.

22 Q She's a volunteer for EARTH?

23 A She volunteers at March of Dimes, she volunteers at the
24 Boys and Girls Club. She's on four--helps me on four
25 charity boards. Cerebral palsy. Yes.

1 A In none of the construction companies, in none of the
2 Green Box companies.

3 Q When's the last time you did receive a wage?

4 MR. PETITJEAN: He's indicated he got a
5 W-2 in 2009.

6 MR. SMIES: Okay.

7 THE WITNESS: Hopefully soon. Make life a
8 lot easier.

9 (Exhibit 2 marked.)

10 Q Mr. Van Den Heuvel, I'm providing what's been marked as
11 Exhibit 2. This is a copy of your 2012 individual tax
12 return which was provided to me by your counsel. Do
13 you recognize this document?

14 A Yes.

15 Q I have to direct your attention to line 7 on the first
16 page, where it calls for the wages, salaries, tips,
17 et cetera and asks for the form W-2 to be attached. Do
18 you see that line?

19 A Yes, I do.

20 Q And what is the amount entered there on line 7?

21 A \$920,000.

22 Q Can you explain for me what the source of that income
23 was in 2012?

24 A The source of that income is off of the notes that are
25 there. It's not a cash income. But it has to be on

1 my-- It's accrued, so it has to be on my tax return.

2 Q Did you prepare this, or did you have an accountant

3 prepare this return?

4 A I prepared it. My accountant did look at it though.

5 Q So that number-- Your explanation of that number is

6 that it was for accrued interest on notes due to you

7 personally?

8 A Correct.

9 Q And these are the notes you talked about earlier that

10 are outstanding to various entities, I guess?

11 A Correct.

12 Q Did you-- You did not receive a W-2 for any work done

13 in 2012?

14 A Correct.

15 Q Did you calculate that amount, or was that someone at

16 Schenck that calculated the amount of \$920,000?

17 A It's the exact amount summing up the monies at PCDI.

18 Q Can you explain a little further? I don't know what

19 you mean, the monies at PCDI.

20 A The notes, they get summed up. There's only two tax

21 returns. One for EARTH sums up all the holdings

22 underneath. One for PCDI, all the holdings underneath.

23 Q Did you prepare the tax returns for EARTH or PCDI?

24 A No.

25 Q Do you sign those returns?

1 A I may sign some.

2 MR. PETITJEAN: Do you know?

3 THE WITNESS: I don't know.

4 Q If you look at Schedule B, I think it's going to be the
5 fourth page here, there's an entry for Lake Forest
6 Bank, and there's \$860 entered there, eight sixty. Can
7 you explain what that's about?

8 A The IRS took some depository accounts out of life
9 insurance. They took the interest too, but the bank
10 sends a 1099 to me.

11 Q So you were issued a 1099 from Lake Forest Bank?

12 MR. PETITJEAN: Probably with one S.

13 Q Yes, that's a misspelling there. Did you have an
14 account then at Lake Forest Bank at some point?

15 A I had what's called a--it was a premium finance life
16 insurance. So when you put the money in there, it sits
17 in there, but it's owned by the insurance company. But
18 you get an interest tip-off. It's two percent or
19 whatever it was. When the IRS crushed them down and
20 took that cash that was in there, that came back to me,
21 and I had to put it on my tax return.

22 Q But what's the connection with Lake Forest Bank, guess?
23 Did the IRS send a check to Lake--

24 A Lake Forest Bank owned the life insurance company that
25 had the 70 million of life insurance.

1 Q I see. So you did not have a bank account at Lake
2 Forest Bank?

3 A No.

4 MR. PETITJEAN: Off the record.

5 (Discussion off the record.)

6 Q If you look at the first page of Exhibit 2 again,
7 please, there's an entry on line 21 for net operating
8 loss of over \$10 million. Do you see that?

9 A Yes.

10 Q What was that net operating loss?

11 A LLCs.

12 Q LLCs. Are these LLCs that you had an interest in or, I
13 guess, it's a pass-through income or loss? Can you
14 explain that?

15 A This is my personal tax return--

16 Q Yes.

17 A --so it can only come where I'm a partner in an LLC.
18 I've mentioned them before. There's a huge amount of
19 depreciation of patents and other things in these
20 companies, and those gets passed on.

21 Q So in 2012 you calculated that to be over ten and a
22 half million dollars. I didn't see in the return that
23 was produced any schedule which would indicate what
24 entity had those losses or what amounts. Do you know
25 what those were?

1 A I won't be able to tell you here. That was a total of
2 them.

3 Q It seems to me that would have been reported somewhere,
4 and I don't know if it's a matter of just having a
5 missing schedule here.

6 MR. PETITJEAN: No. Normally-- I didn't
7 prepare this return, but the line 17 would require a
8 schedule, a Schedule E.

9 MR. SMIES: Uh-huh.

10 MR. PETITJEAN: Line 21, there's not a
11 scheduled line.

12 Q Did you receive any form K-1s or other forms which
13 would reflect the capital loss?

14 A This is off of internal books, and this had to be filed
15 so it's filed. The previous year's the one that the
16 IRS kicked back. This one they accepted.

17 Q How about page 3, if you look over at Schedule A of the
18 1040. Line 18 is asking about gifts for charity and
19 carryover from prior year. There's a carryover
20 reported there of over a million dollars. Do you see
21 that?

22 A (No response.)

23 MR. PETITJEAN: Line 18 on the itemized
24 deductions.

25 MR. SMIES: Correct.

1 A Yes.

2 Q So you were reporting there a carryover of charitable
3 deductions--or, charitable contributions you made in
4 2011; is that correct?

5 A No.

6 Q Can you explain what that means, that entry?

7 A When you don't have income, you can carry your
8 charitable forward. I have \$18 million between 2099
9 and 2005 that I've given in town to charities,
10 hospitals, doctors, St. Norbert's, other places. I
11 have more than this, but this by percentage was the
12 maximum I could carry over. It will be next year and
13 the following year. You can take it for 20 years.

14 Q I see. I think you said 2099, but you probably meant
15 1999?

16 A 1999.

17 Q 1999 through 2005 you said you individually made
18 charitable donations of around \$18 million to various
19 charities; is that correct?

20 A That's correct.

21 Q And you didn't-- You're simply carrying some of those
22 donations forward to subsequent tax years to take
23 advantage of those deductions. Is that what this
24 reflects?

25 A That's correct. There's also over a hundred and sixty

1 A Yes.

2 Q So you were reporting there a carryover of charitable
3 deductions--or, charitable contributions you made in
4 2011; is that correct?

5 A No.

6 Q Can you explain what that means, that entry?

7 A When you don't have income, you can carry your
8 charitable forward. I have \$18 million between 2099
9 and 2005 that I've given in town to charities,
10 hospitals, doctors, St. Norbert's, other places. I
11 have more than this, but this by percentage was the
12 maximum I could carry over. It will be next year and
13 the following year. You can take it for 20 years.

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15 1999?

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18 charitable donations of around \$18 million to various
19 charities; is that correct?

20 A That's correct.

21 Q And you didn't-- You're simply carrying some of those
22 donations forward to subsequent tax years to take
23 advantage of those deductions. Is that what this
24 reflects?

25 A That's correct. There's also over a hundred and sixty

1 thousand--a hundred and sixty million of loss carry
2 forwards.

3 Q From all the these various entities?

4 A Yes.

5 Q So in 2012 you didn't make a single charitable donation
6 that's reported here at least--

7 A Correct.

8 Q --that year; is that correct?

9 A I can't give money I don't have.

10 Q So when was your divorce finalized with Jan?

11 A 2002.

12 MR. PETITJEAN: You're asking for the date
13 of the judgment, correct?

14 MR. SMIES: Yes.

15 A March 30, 2002.

16 Q Is that all-- Are there any more further proceedings
17 in that divorce action?

18 A May 12th I'll be back in court again.

19 Q And why will you be back in court on May 12th?

20 A I got it from \$9 million down to 2.4, and I still owe
21 2.4.

22 Q So as part of the judgment of divorce, was there an
23 order that you pay her \$9 million dollars? Explain
24 that obligation to me so I understand it.

25 A Division of marital assets. I'm not a lawyer, but she

1 doesn't pay taxes on it. I can't claim it. It's not
2 alimony. It's not anything else. Certain assets just
3 move to her and then other assets continue to go until
4 I get it down. And I had 12 years to pay those.

5 Q And we're beyond the 12 years now, I guess, since it
6 is--

7 A I'm on the-- March 30th I hit 12 years, that's
8 correct.

9 Q So is this hearing then on some motion related to the
10 fact that there's still money you haven't paid? You
11 paid a lot of the nine million. Is that-- I mean,
12 you're down to 2.4, you said?

13 A Down to 2.4, that's correct.

14 Q So what's this-- If you know, what is this court
15 hearing for on the 12th of May?

16 A I hope they don't put me in jail for contempt, but I
17 doubt it if they will.

18 Q That's a motion for contempt pending by--brought by
19 your former spouse against you?

20 A Yeah.

21 Q You have any prior marriages before that?

22 A I was married to Jan for 31 years and married to Kelly
23 for 13.

24 Q So are you saying any-- Other than division of marital
25 asset, are you paying any maintenance or child support

1 as a result of that divorce?

2 A No.

3 MR. PETITJEAN: Counsel, I'd just caution
4 you. Maintenance includes usually section 79 payments
5 or other forms that you'd have to consult the divorce
6 judgment or--

7 MR. SMIES: There's a reason I'm not a
8 family law lawyer. That's one of them.

9 MR. PETITJEAN: It might be 138. I may
10 have misspoke.

11 Q So when's the last time you did-- I guess you said
12 earlier it was Vos Electric that gave you your last
13 paycheck and that was in 2009?

14 A 2008.

15 Q 2008?

16 A Last time I had a W-2 with a tax return was 2009.
17 That's what I stated.

18 Q You are-- Have you been paid any form of commission in
19 the last five years?

20 A No. Do I have some due? Yes.

21 Q Individually?

22 A Yes.

23 Q And what are those?

24 A ST Paper.

25 Q So in your mind, ST Paper, LLC, owes you individually

1 for some sales or marketing you did of product produced
2 by ST Paper?

3 A Absolutely.

4 Q And what in your mind is the nature of that obligation?

5 MR. PETITJEAN: It's indicated. It's
6 commissions. Now we're talking about litigation that
7 involves your firm.

8 MR. SMIES: If that's the case, fair
9 enough. I won't ask any--

10 THE WITNESS: You know what it's about.

11 MR. SMIES: If that's the same one, okay.

12 Q When you-- You mentioned you have licensing in 47
13 states, if I got that right.

14 A I have 47 licenses. It's about 20 some states.
15 There's various licenses. Some I hold the HVAC, some I
16 hold the mechanical, some I hold the electrical.
17 Depends what state I'm in. My sons are slowly but
18 surely getting some of them.

19 Q They're going through the same testing procedures and--

20 A Yeah, they-- They're difficult to pass. Just because
21 you get out of law school, that doesn't mean you
22 automatically pass the bar.

23 Q That's true, unless you are from Wisconsin.

24 A Correct.

25 Q Anyway, I wonder in those instances you have made

1 available your license, if that's the way to put it,
2 for various projects around the country, have you been
3 providing some form of consideration for allowing work
4 to be done under your license?

5 A No. I get my health insurance.

6 Q From whom?

7 A Vos Electric.

8 Q You still do?

9 A Still do.

10 Q Do you pay any health insurance premiums?

11 A No.

12 Q So all the premiums for your health insurance you have
13 are being paid by Vos Electric?

14 A I pay 20 percent of every bill, okay, to a certain
15 amount of deduct. I think it's a thousand dollars.

16 Q So you have some form of co-pay and deductible?

17 A Correct.

18 Q And this health insurance covers you and your wife, I
19 assume?

20 A And my children, minor children.

21 Q Minor children, correct. How long has Vos Electric
22 been providing you health insurance?

23 A Since I started the company in 1983.

24 Q And you otherwise receive no other benefits from Vos
25 Electric?

1 A None.

2 Q You've not been paid any compensation in the last five
3 years?

4 A None.

5 Q But you're not an employee Vos Electric?

6 A No.

7 Q Do you know, is your health insurance policy part of a
8 group health insurance policy that they pay for?

9 A They self-insure. They had 4,700 W-2s, so how it all
10 works today yet, I don't know.

11 Q So to your knowledge, Vos Electric employs forty--

12 A No, no, all companies under the VHC, VDH Electric,
13 Spirit, Spirit Fabs, Best Built, Vos Electric. All six
14 of those companies wrote out that many W-2s.

15 Q So there's a company called VHC, Inc.?

16 A It's a holding company, Van Den Heuvel Holding Company.

17 Q And that company owns a variety of other companies that
18 you just mentioned?

19 A Six.

20 Q Six. And those companies employee or issue 4,700 W-2s
21 as far as you know?

22 A Correct.

23 Q How do you know that?

24 A I talk to my brothers. I talk to my sons.

25 Q You're not involved in the management of any of these

1 companies now, are you?

2 A No.

3 Q But--

4 A I license their work in a lot of places, so I have to
5 have an understanding at least of what they're doing if
6 they're using my license because sometimes things go
7 wrong and states call.

8 Q So is there--any of your brothers have--or anyone
9 else--let's say anyone else involved in any of these
10 company have the licensing that you have that would
11 allow--

12 MR. PETITJEAN: Other than his sons?

13 A My oldest son probably has 16 licenses. My next oldest
14 son, probably five or six. One of my brothers might
15 have two or three, but that's it. Some non-family
16 members, brother-in-laws, might have a few. They
17 understand I'm 61. They understand that. I'm not
18 going to live forever.

19 Q So if there's a project they want to pursue in a part
20 of the country where they know you have the proper
21 license, Vos Electric or one of these or companies held
22 by VHC, Inc., can ask you, would you oversee or
23 supervise this project?

24 A They would ask me, pay for the plane ticket, I would go
25 take the test.

1 Q I see.

2 A When I take the test, I would authorize my project
3 manager--the project manager for their company that on
4 all licensing issues he has to call me. I trust them.

5 Q And you're given no form of compensation then for your
6 time and effort to go take a test and then supervise on
7 some level the--

8 A I get no W-2 or no 1099.

9 Q You're just provided health insurance?

10 A I am provided health insurance, that's correct. That's
11 very valuable today. I don't know what it costs them,
12 but it's very valuable. I'd hate to have to pay the
13 bill.

14 Q Let's talk about personal property you might have.
15 Antiques?

16 A No.

17 Q You don't own any automobiles?

18 A None.

19 Q We established that. Do you have a coin collection?

20 A No.

21 Q Collect stamps?

22 A No.

23 MR. PETITJEAN: We're going to go through
24 all the philanthropic property?

25 Q You don't own any certificate of deposit, do you?

1 A No.

2 Q I see you have a ring on there. Do you have-- Where

3 did you get the ring? Your wedding ring?

4 A My wedding ring.

5 Q Do you have any other jewelry?

6 A Some watches, old ones.

7 Q What's the brand of those watches?

8 A I don't know. Nothing expensive.

9 Q Nothing made in Geneva?

10 A I wouldn't know.

11 MR. PETITJEAN: Geneva, Wisconsin?

12 A Most of the time right now I look at the time on my

13 cell phone. I don't know how other people do it, but

14 that's what I do.

15 Q My watch recently broke, and I'm doing the same thing.

16 A Yes, I just use my cell phone.

17 Q You're married to a woman. Presumably she has some

18 jewelry.

19 A Yes.

20 Q What does she have?

21 A She has things that are hers or her mother's. I don't

22 know some of it, but she has a wedding ring.

23 Q Have you purchased jewelry for her since you've been

24 married?

25 A Jewelry is not on our list--

1 Q Well, have you--

2 A --of things we purchase, no.

3 Q You've not purchased any jewelry for your wife since
4 you've been married to her?

5 A No. She hasn't purchased any for me either.

6 Q You have not sold any land by land contract, have you?

7 A I've sold a lot of land.

8 Q What have you sold? Tell me the land you've sold.

9 A By foreclosure.

10 Q Okay.

11 A I've never sold anything. I've had a lot of stuff
12 foreclosed. Hundreds of millions of dollars.

13 Q So we're clear on this, do you own any real property
14 anywhere in the country?

15 A No.

16 Q Are you even as a tenant in common for any land
17 anywhere in the country?

18 A None. The banks and the IRS have everything.

19 Q You earlier talked about your--I think it's
20 intellectual property item. You had some process. You
21 remember talking about that?

22 A I have a lot of intellectual property.

23 Q Explain to me what intellectual property you have
24 personally.

25 MR. PETITJEAN: That you own personally,

1 not that a corporation does.

2 A I have intellectual property to take food contaminated
3 waste streams and process them, a hundred percent
4 reclamation with no incineration, with no landfill,
5 with no wastewater discharge.

6 Q How--

7 MR. PETITJEAN: But that's a license.

8 THE WITNESS: FDA approved. It's a
9 patent.

10 MR. PETITJEAN: Patent or a license?

11 THE WITNESS: It's a patent application
12 right now.

13 MR. PETITJEAN: But you have a license
14 from the FDA?

15 THE WITNESS: Correct.

16 Q You individually have a license from the FDA for this?

17 A Written out to me. Can only be and will only last as
18 long as I can administrate it.

19 MR. SMIES: Counsel, I'd like to request a
20 copy of that license.

21 Q Do you have that? Is that something you can provide?

22 A I can provide it.

23 Q And the patent application, when did you apply for that
24 patent?

25 A Three years ago. It will be issued anytime now. I

1 have to sign something, but I have another two years
2 yet before I--before I--it falls apart and you can't
3 get it again. It's been accepted. So what I have
4 right now is an application that has up to three years
5 yet for me to enhance it or make more detail to it.

6 Q So maybe the Patent and Trademark Office accepted it
7 and--

8 A They have.

9 Q They have. And is this a method patent as you
10 understand it?

11 A Yes, it's a 32-claim process patent, a complicated
12 patent.

13 Q Relating to the process of taking food contaminated
14 waste and generating some form of recycled--it's
15 without any landfill addition. I guess I don't
16 understand exactly the process. Explain that again.

17 A If you took all the food contaminated waste of
18 Houston--

19 Q Yes.

20 A They gave me a contract. Every day 1,700 tons will
21 stop going to the landfill and will go out in new
22 products, tires, everything, with no air emissions, no
23 dirty water, and no landfill.

24 Q What's the end-- So what product are you converting it
25 into?

1 A Tissue products, white liner board, diesel fuel, sugar,
2 ethanol, fuel pellets. What did I miss? Pulp and soil
3 enhancement. There's eight.

4 Q Fertilizer?

5 A It's not fertilizer. It's a humidor potting soil, but
6 it's--

7 Q --moisture?

8 A --made out of pulp and carbon black and bio char. You
9 can look it up.

10 Q So this patent-- Do you have other patents that you
11 have applied for?

12 A Several.

13 Q Any of them issued?

14 A Purely Cotton has-- There's a couple of them issued.

15 MR. PETITJEAN: That are-- He's talking
16 to you individually.

17 THE WITNESS: Yes.

18 Q And are you-- Of those issued patents, are you
19 licensing that technology or process to anyone?

20 A Not until Green Box capitalizes.

21 Q So are all of the patents you've been issued or that
22 you applied for relating to this Green Box model that
23 you have in mind?

24 A Yes.

25 Q When was the first patent? When did you first apply

1 for a patent?

2 A 2002.

3 Q I would just make a request that you provide at least
4 the patent numbers of any issued patents or the patents
5 themselves if you could do that.

6 MR. PETITJEAN: I believe they're
7 searchable on the website.

8 MR. SMIES: Okay.

9 Q Do you have any judgments in your favor against anyone?

10 A Personally?

11 Q Yes.

12 A No.

13 Q Are you aware, I guess, of your entities having any
14 judgments running in their favor?

15 A We have two judgments against ST Paper that's being
16 contested now.

17 Q Let's see here. If I asked this earlier, I apologize.
18 Does anyone owe you any money?

19 MR. PETITJEAN: Asked and answered. He
20 answered no.

21 A Corporations, yes. Persons, no.

22 MR. PETITJEAN: I take that back.

23 Q And the corporations that owe you money--

24 A I gave you the six names.

25 Q Okay, the six. And for your personal accounting work

1 in the last five years, has it been Schenck? Has it
2 been anyone else?

3 A Yes. I did this tax return because I was being
4 threatened by the IRS to be in contempt. This 2012 got
5 filled out and they accepted it. You can only go a
6 certain number of years without filing a tax return--

7 Q Sure.

8 A --so I had to do this. I had to do a-- Mr. Mudd had
9 to do a 1033 form stating that I had legitimate reasons
10 for not filing. But even that you can't go over four
11 years.

12 Q But any individual accounting work you've had done in
13 the last five years has been by Schenck? Any other
14 accountants?

15 A Correct, no other accountants.

16 Q What was the purpose of that work? Was it tax
17 preparation or something else?

18 A Tax preparation. A lot of guys like you ask questions.
19 If it wasn't for my brothers and family, they're not
20 going to let me starve or die.

21 Q All right. Have you issued any personal financial
22 statements in the last five years?

23 A Probably not what you would call a financial statement.
24 A financial summary possibly.

25 Q And how many times have you done that?

1 A Keep trying to get my credit rating up so--
2 Q In what context would you issue what you call a
3 financial summary?
4 A To an Experian or somebody that will try to move your
5 credit rating up. Can't get a credit card under 500.
6 Q But you don't remember filling out any financial--
7 A For--
8 Q --statements to obtain any credit from any entity?
9 A No one is going to give me any credit.
10 Q Well, whether it's you or any of the entities in which
11 you have an interest, you haven't filled out a personal
12 financial statement relating to your situation?
13 A May have. It may have a summary on it. That's all it
14 would have. It wouldn't be a financial statement where
15 you show everything everywhere, stock holdings, all
16 that stuff.
17 Q You haven't done that in the last five years?
18 A I've done it, but I don't know if it would be a cashier
19 or a financial statement. It's been done because
20 people like to know who they're doing business as an
21 officer, but not as a lender. They wouldn't lend money
22 to me. Nobody would.
23 Q It wasn't for an individual personal loan?
24 A I never look for one. A waste of time.
25 Q No one loaned you money in the last five years?

1 A No one loaned me in the last seven years.

2 Q You've had judgments taken against you, right?

3 A (No response.)

4 Q Individually?

5 A About 40.

6 MR. PETITJEAN: That's a guess?

7 THE WITNESS: It's more than that.

8 Q More than 40, okay. And do you have a sense of what
9 the-- Are any of those-- I know one at least that is
10 unsatisfied, but are there others that are unsatisfied?

11 A Three.

12 Q So you have right now three unsatisfied judgments
13 against you?

14 A I paid all the rest.

15 Q And what is the total value of those unsatisfied
16 judgments?

17 A Doctor's about 800,000, another one for about a hundred
18 thousand, my ex is for 2.4, the balance left, and the
19 IRS has a thing called a levy, and that balance is a
20 little over one one.

21 Q What the was that hundred thousand dollar judgment for?

22 A A gentleman regarding life insurance. I have a
23 countersuit against him, but he won an out-of-state
24 judgment. I don't have a lawyer, and he came into
25 Wisconsin and got it. Sixty-eight shareholders in my

1 various companies, and the only issue was with doc.
2 Q Are you a judgment debtor on any judgment obtained by
3 Cargill?
4 A Not personally.
5 Q Just one of--an entity in which you have an interest?
6 A Correct.
7 Q Have you ever had a receiver appointed for you?
8 A No.
9 Q Ever declared bankruptcy?
10 A No.
11 Q Okay.
12 A Ask that other question.
13 MR. PETITJEAN: Ron, answer his questions.
14 I have to be somewhere this afternoon.
15 Q I asked about whether you declared bankruptcy.
16 A I thought you asked another question about a receiver.
17 I'm sorry. I just don't want--
18 Q I did ask have you ever had a receiver appointed for
19 you before that.
20 A I have not, but I've been threatened to. But I have
21 not.
22 Q In what context were you threatened?
23 A Ability, a couple other people have threatened.
24 Q Is that a case now pending in Brown County here?
25 A Correct. They have no chance of getting paid if they

1 ever did that.

2 Q Why do you say that?

3 A Absolutely no value with the asset without me active,
4 zero.

5 Q Speaking of the assets, you granted--or, Green Box NA
6 Green Bay, LLC, granted a security interest in certain
7 business equipment to my client, Dr. Araujo, back in
8 2011. Do you remember--

9 A Still sitting there.

10 Q And where is this equipment located?

11 A Parkview.

12 Q And the address of that?

13 A I don't know.

14 MR. PETITJEAN: That was provided to you
15 by Mr. Reinhart.

16 Q So that's a facility that there's space rented and the
17 equipment is sitting there?

18 A Correct.

19 Q Has that equipment been in operation at any point in
20 the last four years?

21 A Yes.

22 Q And when was it last in operation?

23 A Two years ago.

24 Q Do you know whether it was ever appraised?

25 A I'm sure it was at one time.

1 Q Do you recall what the value given it was?

2 A A couple million bucks.

3 Q And when was that?

4 MR. PETITJEAN: Are you estimating or
5 guessing?

6 THE WITNESS: No, I'm not. It was over
7 \$2 million.

8 Q For this specific equipment?

9 A Yes, but it was a functional appraisal.

10 Q Explain what that means in your mind, functional
11 appraisal?

12 A In use, proven to operate.

13 Q And what function did this equipment serve when it was
14 operational?

15 A Sorting.

16 Q Sorting what?

17 A Food contaminated waste streams.

18 Q So it's equipment that is capable of taking in
19 this--this what, trash from fast food restaurants? Is
20 that what it is? And separating it?

21 A It's capable of taking in food, sanitizing it with the
22 patented process, sorting it between fiber, plastic,
23 food waste. Three sorts.

24 Q So it was operational, you said, at some point two
25 years ago?

1 A Yes.

2 Q And what was-- Was there waste being sorted at that
3 point in time?

4 A Doc knows about this. We had to prove to McDonald's
5 Dunkin' Donuts, Arby's that we could sort it. So they
6 would send in a couple truck loads at a time. We would
7 prove we could sanitize it. This went into pellets,
8 this went into pulp. We had to use this for--to get
9 the FDA process. They had to prove everything.
10 Forty-seven thousand tons went through there without a
11 micron of bacteria going into the end products. That's
12 how we got the FDA approval. That's what--the machine
13 was used as a demonstrating machine.

14 Q So these--the use of that equipment in the past, was
15 that strictly for demonstrational purposes, or was
16 there any other commercial use?

17 MR. PETITJEAN: Counsel, the equipment's
18 been identified, its location's been identified, its
19 purpose has been identified. We're outside again--way
20 outside of what we're doing here, talking about assets
21 and liabilities. You have a judgment in this case.
22 Should the Court of Appeals reverse it, I think that
23 was would be a great question.

24 MR. SMIES: We shall see. I'm just
25 wondering, the character of the asset, has it been used

1 or--

2 MR. PETITJEAN: He indicated it hasn't
3 been used for two years.

4 Q And its use was in a capacity of demonstrating the
5 potential of this process?

6 MR. PETITJEAN: He's already said what it
7 was used for. He identified the vendor or purchasers,
8 Dunkin' Donuts, McDonald's.

9 Q It's 47 tons you said went through, right? Did you say
10 that?

11 A Forty-seven thousand tons.

12 Q Forty-seven-- You processed 47,000 tons of--

13 A Waste stream.

14 Q Waste stream over what time period?

15 A Over a four-year period.

16 Q Beginning when?

17 MR. PETITJEAN: Counsel, this is-- If you
18 know, answer. If not--

19 A 2008 to 2012.

20 Q Have any property that has been levied upon, garnished,
21 or attached by legal process in the last year?

22 A Could I have that asked again?

23 Q Yeah. Any property that's been levied upon other than
24 maybe IRS proceedings, garnished, or attached by legal
25 process?

1 MR. PETITJEAN: There are foreclosure
2 actions pending that don't appear on CCAP. I don't
3 know the years of those, but I know they're there.
4 Q Anything other than foreclosure actions?
5 A My debt is down very low. My company debt is down very
6 low. I don't think anything is foreclosed in the last
7 year.
8 Q Have you--
9 (Exhibit 3 marked.)
10 Q Mr. Van Den Heuvel, I'm providing what's been marked as
11 Exhibit 3. Can you take a look at that, please. Do
12 you recognize this document in front of you?
13 A I don't recognize this document, but--
14 MR. PETITJEAN: So you don't. Just answer
15 the question.
16 He said no.
17 Q You don't recognize the document. Do you recognize the
18 names listed here on this document?
19 A Some of them.
20 Q Which of these names do you not recognize?
21 MR. PETITJEAN: He indicated that he
22 didn't recognize the document. He didn't indicate that
23 he didn't--
24 Okay, go ahead. If there's any name in there you
25 don't recognize, Ron, please identify it. Take your

1 time. Please go through them all before you respond.

2 THE WITNESS: Green Box International I
3 don't know. (Pause.) Custom Paper Products, Inc.,
4 Waste Poly Recovery. Tissue Depot is not a company
5 like that. It's got other letters and names in it.
6 It's an LLC.

7 Q Would you recognize it if it had the proper suffix,
8 LLC?

9 MR. PETITJEAN: I'll object. It's
10 impossible to answer the question.

11 Q You're aware of a Tissue Depot, LLC?

12 A It's got some other acronyms in it, yes.

13 Q Okay.

14 A Green Box International II I don't recognize. One of
15 the Recovering Aqua Resources I don't recognize.
16 ST Holdings, LLC, I don't recognize. Waste Material
17 Recovery Technology I don't recognize. Nature's
18 Choice, I've heard the name, but I've had nothing to do
19 with it. Seven. This one I'm--

20 MR. SMIES: Let the record reflect that
21 Mr. Van Den Heuvel made marks next to the entities he
22 says he's not familiar with in blue ink.

23 Q How are you familiar with the ones you do recognize the
24 names of?

25 A Several of them are closed, no longer a company, but I

1 remember the name.

2 Q Were these companies that you had an ownership interest
3 in either directly or through your ownership of
4 Environmental Advanced Reclamation Technology HQ, LLC,
5 or Partners Concept Development, Inc.?

6 A I wouldn't be able to sit here and tell you that.

7 Q So all you can say is you recognize the balance of
8 these names?

9 A Yes.

10 Q And seeing this list, does it prompt any recollection
11 of other entities in which you might have an ownership
12 interest that you failed to disclose earlier today?

13 A I don't think anybody asked me where I did have them
14 all, but my construction companies aren't on here.

15 Q And, again, those companies--are those companies owned
16 by VHC, Inc.?

17 A Correct.

18 Q You referred to it as my companies. What interest do
19 you have in VHC, Inc.?

20 A Nine percent.

21 (Exhibit 4 marked.)

22 Q I'm handing you what's been marked as Exhibit 4.
23 Please take all the time you need to look through this
24 exhibit. It's a three-page document. You recognize
25 it?

1 A Yes.

2 Q What is this?

3 A It's an old personal financial statement.

4 Q When you say "old," do you know when you prepared this?

5 A No.

6 Q Take a look at the last page.

7 A Looks like 2013.

8 Q Do you see your signature at the bottom of the page?

9 A Yeah.

10 Q What's the date there?

11 A 2013.

12 Q December 31st?

13 A 2013. Who's this for?

14 Q Do you recall filling this out?

15 A No, I didn't.

16 Q Are you saying you didn't complete this?

17 A No. I signed it, but I didn't complete it.

18 Q Well, did you--do you have any recollection of

19 reviewing this prior to signing it?

20 A I see VHC on here, the shares I hold, so-- What?

21 Excuse me?

22 Q Did you review this document before you signed it?

23 A I don't know what it's for or who it was to. I don't

24 know if it was held for a pending transaction and not

25 used. Who gave you this?

1 MR. PETITJEAN: You don't know what it's
2 for?

3 THE WITNESS: No, I don't know who it's
4 for.

5 Q Well, I'm not asking, you know, your knowledge of what
6 the purpose of it was. I'm asking, do you remember
7 reviewing it before you signed it. You see the
8 certification there on the last page?

9 MR. PETITJEAN: And you've indicated you--

10 THE WITNESS: This looks like a document--
11 I hope it isn't, but this looks like a document
12 prepared by Kelly for my will. If it is, I have
13 absolutely no idea how it got anywhere.

14 MR. PETITJEAN: Ron, you said you don't
15 remember it. I don't want you to guess. You didn't
16 prepare it.

17 THE WITNESS: I did not prepare it.

18 Q You signed it, though, right?

19 A I signed it.

20 Q If you look at the first page, there's a section of
21 assets. Toward the bottom it says personal property on
22 the left.

23 A Uh-huh.

24 Q There's an entry for \$600,000. Do you see that?

25 A Yes.

1 Q Indicates paint and jewelry. See that?

2 A I see.

3 Q Do you and your wife, in fact, have or did you at that
4 time have \$600,000 worth of jewelry and, I assume,
5 paintings, not actual paint?

6 A Very easily could have had back then. Could have
7 possibly had it back then.

8 Q What sort of jewelry and paintings did you have then at
9 that time?

10 A Personal property here. The Chevy van got taken, okay?

11 Q By a bank?

12 A By a bank. Bay Bank. The paintings and jewelry, I
13 don't remember when they were sold, but the IRS took
14 roughly \$200,000. They didn't even get 50 cents on the
15 dollar.

16 Q So there was a sale of all the painting and jewelry
17 referenced here in this?

18 A I don't know if there-- I don't know exactly how it
19 went, if they took it and sold it themselves. But they
20 gave me credit of about \$200,000.

21 Q Do you have any paintings in your house today as you
22 sit here?

23 A Not one.

24 Q You don't have a single piece of jewelry or paintings
25 in--

1 MR. PETITJEAN: He already indicated about
2 wedding rings and--
3 A Wedding rings and some watches. I got that. I told
4 you that already.
5 Q Okay.
6 A There's no good paintings left. Could there be some
7 paintings from the kids? Yes. Is there a family
8 picture of my father there? Yes. There's no
9 paintings.
10 Q Paintings your kids did?
11 A Paintings my kids did, yes.
12 MR. SMIES: Let's take a short break.
13 (Recess.)
14 Q Mr. Van Den Heuvel, please take a look again at
15 Exhibit 4. And on that assets section there on the
16 first page, there's an entry for other real estate. It
17 says \$400,000 on the front page on the bottom. Do you
18 see that?
19 A Yes.
20 Q So if you think back to the end of 2013, did you own
21 other real estate worth \$400,000?
22 A Yes.
23 Q What was that real estate?
24 A 1,800 acres in a cabin in Prentice that was foreclosed
25 on by a bank called Bank of Little Chute.

1 Q In Prentice, Wisconsin?

2 A Yes.

3 Q Eighteen hundred acres and a cabin?

4 A Yes.

5 Q And homestead, the entry there is 3.8 million. Do you
6 see that?

7 A Yes.

8 Q And that's the home you mentioned earlier on Lost
9 Dauphin?

10 A Yes.

11 Q Cash, the first line going up, it says \$7,400. And
12 then if you look on the second page there is a
13 Schedule 1. It says personal held cash, monthly
14 average, \$7,400. Do you see that?

15 A Yes.

16 Q What-- Was this money-- Were you getting gifts at
17 that point in time in 2013 of cash?

18 A I've told you this several times. People give me
19 money. Don't put a slip down, no notes. They give me
20 money.

21 Q And at this time then you think it was accurate to say
22 on average you had had about \$7,400 in cash on any
23 given month?

24 MR. PETITJEAN: He indicated he didn't
25 prepare this also.

1 Q In Prentice, Wisconsin?
2 A Yes.
3 Q Eighteen hundred acres and a cabin?
4 A Yes.
5 Q And homestead, the entry there is 3.8 million. Do you
6 see that?
7 A Yes.
8 Q And that's the home you mentioned earlier on Lost
9 Dauphin?
10 A Yes.
11 Q Cash, the first line going up, it says \$7,400. And
12 then if you look on the second page there is a
13 Schedule 1. It says personal held cash, monthly
14 average, \$7,400. Do you see that?
15 A Yes.
16 Q What-- Was this money-- Were you getting gifts at
17 that point in time in 2013 of cash?
18 A I've told you this several times. People give me
19 money. Don't put a slip down, no notes. They give me
20 money.
21 Q And at this time then you think it was accurate to say
22 on average you had had about \$7,400 in cash on any
23 given month?
24 MR. PETITJEAN: He indicated he didn't
25 prepare this also.

1 Go ahead and answer if you can.

2 Q Do you have any reason to doubt that figure?

3 A Back then it could have been. And it was a winter
4 month. It could easy be then. The home has about
5 \$4,000 of heating and electric, and there's grocery
6 bills. It could be.

7 Q There's an entry for mortgages and contracts held by
8 you, and it references a Schedule 4. And if you look
9 at page 3, there is a Schedule 4. It says receivables
10 due to me on mortgages and contracts I own. There are
11 two debtors' names. One is EARTH Investments, and the
12 other is PCDI. And then it says GBGB.

13 A We have talked about this debt five times. There's six
14 companies now that owe me money, but back then these
15 two would have been the major companies that owed me
16 debt.

17 Q What is EARTH Investments? Is that the same thing as--

18 A EARTH Investments is-- I don't know who wrote that. I
19 would have never wrote that, but somebody wrote EARTH
20 Investments and--

21 Q Got it. Do you recognize the handwriting on this
22 document?

23 A No.

24 MR. PETITJEAN: Other than the signature
25 line?

1 THE WITNESS: Yeah.

2 Q Do you recognize your wife's signature as well as
3 yours?

4 A Yeah, she sometimes scribbles, but this is hers when
5 she wants people to read it.

6 Q You don't recognize this handwriting on the rest of the
7 form as your wife's?

8 A No. I know-- I believe this was done for a will.

9 Q Look at the top of page 2, please.

10 A Okay.

11 Q There's an entry for salary and then a slash royalty.
12 Do you see that?

13 A Yes.

14 Q Under applicant, which is--if you look at the first
15 page, referring to you--

16 A Uh-huh.

17 Q --it states \$240,000. Do you see that?

18 A Yes.

19 Q Does that square with your recollection of what you
20 received in either a salary or a royalty in 2013?

21 A I didn't receive it. It's accruing. But yes, that
22 would make about sense.

23 Q So you never actually received that amount stated in
24 that line?

25 A No.

1 Q Have you ever received a royalty payment?

2 A No. I can't. The bank notes don't allow it.

3 Q Because they're a subordinate?

4 A Correct.

5 MR. PETITJEAN: They're superior.

6 MR. SMIES: Sorry, yes.

7 Q The bank notes are superior to your subordinated
8 interest?

9 A Yes.

10 Q Sorry about that.

11 A They have cash positions, so nothing goes to owner.

12 Q And looking directly next to that, under
13 co-application, it states 100,000. Do you see that?

14 A Correct.

15 Q Do you recall whether your wife was working outside the
16 home and also being paid for that work in 2013?

17 A No. What I do know is she has a royalty due and didn't
18 get to collect it.

19 Q What do you know about that royalty?

20 A It's the same one I have. There's two products that we
21 made, and she's on it with me.

22 Q What are those products for the royalty? What exactly
23 are the products?

24 A We made a lotion facial. It has like a Vicks in it.

25 Q And is that something you have a patent for or just how

1 did you--what's your interest in that? A trade secret?

2 A Yeah. It's what's called an intellectual property

3 product enhancement or whatever it is, and we got money

4 due from the company from that. We made it in 2013.

5 Q Which company specifically owes--

6 A We made it for Procter & Gamble, okay, but Green Box

7 owes us that money.

8 Q Which Green Box?

9 A Green Box NA Green Bay owes us that money.

10 Q So Green Box NA Green Bay owes you a royalty for that

11 specific product, which is a lotion that contains

12 some--

13 A It's a lotion in a facial, in a box of facial with

14 Vicks in.

15 Q Facial tissues?

16 A Facial tissues.

17 Q I see. And that is sold, that product, by Procter &

18 Gamble?

19 A It's sold all over the world. It's called Vicks, and

20 they have Vicks in the--in the lotion of the tissue.

21 Q Are you party to any agreement personally with Procter

22 & Gamble?

23 A It's a one-time payment of \$350,000.

24 Q From Procter & Gamble to you?

25 A To Green Box.

1 MR. PETITJEAN: You're confusing Green Box
2 and you.

3 THE WITNESS: I'm not. This money is due
4 to me.

5 MR. PETITJEAN: From Green Box?

6 THE WITNESS: From Green Box. It's part
7 of what's due to me from Green Box. Green Box got paid
8 by Procter & Gamble to develop and use the IP. That's
9 what I thought the man's question is.

10 Q When did this happen, the payment from Procter & Gamble
11 to Green Box?

12 A '12 and '13, throughout that time period. We were
13 developing a new pocket pack. I don't know if you know
14 what I mean. A Puffs pocket pack.

15 Q Sure.

16 A Okay.

17 Q Is there any further royalty owed then on that specific
18 product?

19 A Not sure.

20 Q You're not sure?

21 A I'm not sure if it's owed to Green Box yet or if they
22 collected everything per the agreement.

23 Q So Green Box's royalty due to you individually is in
24 some way contingent on Procter & Gamble and Green
25 Box's--

1 A Correct.

2 Q --agreement?

3 A Correct. I don't own the machinery to make the
4 product. I only own the know-how of how to make it.

5 Q Of this amount, you said there were two different
6 royalties, two products for which you and your wife
7 were owed royalties, correct?

8 A Correct.

9 Q One is the tissue with the Vicks ingredient, I guess,
10 that Procter & Gamble had contracted to contract with
11 Green Box for; is that correct?

12 A Correct.

13 Q Do you know what percentage of these amounts that
14 represents?

15 A Probably did \$35 million for them. I don't know how
16 much that would be. One percent or something. I don't
17 know. It was nothing tied to that. It was a one-time
18 fee to make the product work.

19 Q So your royalty is a one-time flat fee?

20 A One-time flat fee. I can make it work, and I did.

21 Q And what was that for this product?

22 A \$350,000.

23 Q \$350,000 for you individually?

24 A For me and my wife.

25 Q And your wife?

1 A Yep.

2 Q And that was never paid to you by Green Box NA Green
3 Bay, LLC?

4 A No, they used it for other mills.

5 Q When you said they used it for other mills, do you know
6 whether they actually ever received it from Procter &
7 Gamble?

8 A Oh, I know they received it.

9 Q So Green Box NA Green Bay received a payment from
10 Procter & Gamble of \$350,000?

11 A Correct.

12 Q But didn't pay you or your wife?

13 A It comes as the product is made, so they use it then.
14 And the cost of development was held by Green Box
15 Green Bay, so I'm not--where they were or how they do
16 it, they owe us the money. Still do. It's on our
17 note.

18 Q When you say "they owe us the money"--

19 A Green Box NA Green Bay owes Kelly and I the money.

20 Q But in your role at Green Box NA Green Bay, don't you
21 have some knowledge or understanding of its finances?

22 A Yes, but I'm not the bookkeeper. I don't ever touch
23 the books. I don't ever look at them.

24 MR. PETITJEAN: Counsel, that clock is
25 actually running slow. The church is running correct,

1 and my watch is running correct.

2 MR. SMIES: Thank you for that notice. So
3 with respect to--

4 MR. PETITJEAN: Just send me--

5 MR. SMIES: --Mr. Petitjean's schedule, we
6 will adjourn for today. He has a court appearance. So
7 we will call it a day today, and we will have to--I'll
8 have to consult my calendar and figure out a time to
9 continue.

10 MR. PETITJEAN: We can go off.

11 (Deposition concludes at 12:59 p.m.)
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