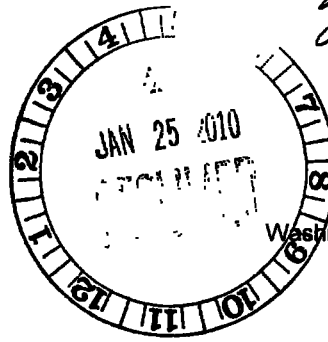


ReedSmith

C. Jonathan Benner
Direct Phone: +1 202 414 9287
Email: jbenner@reedsmith.com



226356
Reed Smith LLP
1301 K Street, N.W.
Suite 1100 - East Tower
Washington, D.C. 20005-3373
+1 202 414 9200
Fax +1 202 414 9299
reedsmith.com

January 25, 2010

By Hand Delivery

Ms. Cynthia J. Brown, Chief
Section of Administration
Surface Transportation Board
Department of Transportation
395 E Street SW
Washington, DC 20423

ENTERED
Office of Proceedings

JAN 26 2010

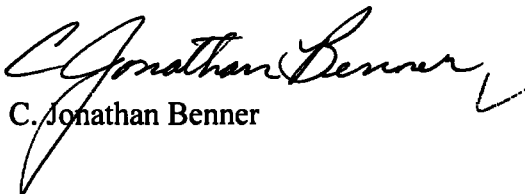
Part of
Public Record

Re: Filing of Reply – Finance Docket No. ³⁵²⁹⁰~~3592~~ – West Point Relocation, Inc. and Eli Cohen –
Petition for Declaratory Order.

Dear Ms. Brown:

Please find enclosed an original and ten (10) copies of a Reply in Opposition to the Opening Statement of Petitioners West Point Relocation, Inc. and Eli Cohen filed on behalf of Horizon Lines, LLC. Please note that the enclosed Verified Statement of Patrick Daugherty is a copy of the signed original. Horizon will seek to substitute the signed original for this copy upon its receipt in Washington.

Yours very truly,


C. Jonathan Benner

CJB:dj

cc: Edward Greenberg, Esq.
w/enclosure

**BEFORE THE
SURFACE TRANSPORTATION BOARD**

**WEST POINT RELOCATION, INC.)
and ELI COHEN – PETITION FOR)
DECLARATORY ORDER)**

**FINANCE
DOCKET NO. 35290**

Reply in Opposition to Petition for Declaratory Order

C. Jonathan Benner
Michael B. Roberts
Reed Smith, LLP
1301 K Street NW
Washington, DC 20005
Telephone: 202-414-9287
Email: cjbenner@reedsmith.com
mroberts@reedsmith.com

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Attorneys for Respondent
Horizon Lines, LLC

January 25, 2010

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I. BACKGROUND

This matter is before the Board on a referral from the United States District Court for the Central District of California (Ronald S.W. Lew, D.J.). The matter before Judge Lew is a civil complaint action in which Horizon Lines LLC (“Horizon”), respondent herein, seeks to recover more than \$400,000 in unpaid freight monies from West Point Relocation, Inc. (“West Point”) and its sole shareholder and principal, Eli Cohen. These monies are due Horizon for the carriage of 107 shipments of household goods between the mainland United States and Hawaii. In the district court action, Judge Lew granted defendant Cohen’s request that he be permitted to seek a declaration from the Board on the lawfulness of Horizon’s tariff provision that states that liability for payment of ocean freight is joint and several among a shipper using the Tariff and the principals of that shipper. On 14 December 2009, West Point filed a petition for bankruptcy in the Central District of California, estimating its assets as between \$0 and \$50,000 and its liabilities in the \$1 million to \$10,000,000 range. (*See* Daugherty Aff., Exh F) Thus, while Judge Lew stayed Horizon’s suit as it pertained to Mr. Cohen pending the Board’s disposition of this declaratory order petition, the remainder of the collection suit (*i.e.*, Horizon’s claims against West Point) is now stayed by operation of the federal bankruptcy laws.

West Point and Mr. Cohen (herein sometimes referred to collectively as “Petitioners”) submitted their opening statement in this matter to the Board on 28 December 2009. This submission responds to and generally opposes the relief sought by Petitioners. The arguments herein are supported and given factual context in the attached Affidavit of Patrick Daugherty and exhibits accompanying that declaration. Horizon respectfully submits that Petitioners have not shown, even facially, that Horizon’s practice of publishing tariff requirements that provide a carrier (and underlying shippers) with some modicum of protection against non-payment by

intermediaries is inconsistent with the reasonableness requirements of 49 U.S.C. § 13701(a).

The contested tariff provision is made necessary and reasonable precisely because of commercial behavior such as that exhibited by West Point. The attempts of West Point and its sole shareholder to evade payment of lawful rates for significant and costly transportation services already rendered are the type of conduct that the challenged practice seeks to prevent. As noted in the Daugherty Affidavit, at least one other carrier in the domestic water trades of the United States employs similar protective measures. Daugherty Aff. ¶ 9.

To rule generally in the context of a collection action against the principal and sole shareholder of a non-paying forwarder that water carriers may not, by tariff, protect themselves against impecunious forwarders, could have a substantial adverse effect on domestic waterborne commerce and leave carriers and shippers at the mercy of financially stressed forwarders.¹ Given the nature of the ocean trades, it is highly likely that forwarders have already collected ocean freight charges from their underlying shippers prior to tendering cargoes to vessel operators. To the extent that the Board deems issues related to the terms and mechanisms under which regulated water carriers bill, collect and extend credit for freight services rendered to intermediaries to be a matter implicating the Board's regulatory responsibilities, Horizon urges the Board to address these issues pursuant to an industry-wide inquiry into such issues as the capital structure of forwarders, their payment performance, and the necessity of certainty of collection for carriers offering valuable transportation services.

II. STATEMENT OF FACTS

Petitioners' Opening Statement is accompanied by an affidavit of Mr. Cohen. Under the modified procedures governing this proceeding (49 C.F.R. Part 1112, and specifically § 1112.6

¹ Information about revenues received by West Point or Mr. Cohen from underlying customers of West Point is not presently available.

of that Part), reply pleadings must identify points of issue with verified statements submitted by petitioners. It does not appear that the factual disputes between the parties are numerous, although there is disagreement over the legal significance of certain of petitioners' factual contentions. Horizon does not dispute Mr. Cohen's assertions in paragraphs 1 and 2 of his affidavit. Horizon contends that its controlling tariff did, in fact, bind not only West Point to compensate Horizon at the stated applicable tariff rates, but also acted to bind a sole shareholder of West Point to joint and several liability and thus disputes paragraph 3 of the Cohen Affidavit. Daugherty Aff. ¶¶ 5, 7-10 and Exh. A. The invoices and freight bills of which Mr. Cohen acknowledges receipt (Cohen Aff. ¶ 4) also contained a clearly visible and legible reference to the operation of Horizon tariff provisions. Horizon regards these tariff provisions as part of the conditions under which Horizon offered, and West Point obtained, carriage. Horizon further contends that these clear references to governing tariffs in the freight documentation provided Mr. Cohen do indeed "reflect" that he, as the sole shareholder of West Point, was "assuming personal liability for the obligations of West Point." Cohen Aff. ¶ 5. Samples of documents reflecting the tariff reference that Mr. Cohen acknowledges receiving are attached to both the Cohen and Daugherty Affidavits. Cohen Aff., Exh. C; Daugherty Aff. Exh. B through F. Horizon disputes Mr. Cohen's implication that the size of that bolded, distinct portion of the invoice would prevent a recipient, particularly an experienced shipper in the trade, from reading, understanding or appreciating the significance of the notation. Cohen Aff. ¶ 6. Horizon has no way of ascertaining, either to affirm or to dispute, whether Mr. Cohen or West Point ever obtained, received or reviewed a physical "hard copy" of the applicable tariff prior to commencement of collection proceedings (Cohen Aff. ¶ 6, 2d sentence and ¶ 8), but observes that domestic water carrier tariffs are readily accessible to the shipping public, are available on-

line, and are commonly consulted by forwarders with repeat, volume business in a given trade for data they use to determine their own rates for the movement of goods. Daugherty Aff. ¶¶ 7 and 8. Horizon is without sufficient knowledge to confirm or dispute the contents of Mr. Cohen's assertions in paragraph 7 of his affidavit, but submits that the content of that paragraph is of no relevance to the determination of the reasonableness and lawfulness of Horizon's efforts to secure payment from Mr. Cohen for valuable transportation services consumed by West Point. Horizon does not know and cannot assess the degree to which Mr. Cohen "knows what it means to be a 'principal' of West Point or whether I am one" (Cohen Aff. ¶ 9), but observes that West Point has identified Mr. Cohen as its sole shareholder and its "principal" in submissions to the United States District Court for the Central District of California. Daugherty Aff., ¶ 22 and accompanying Exh. F.

Horizon's affiant, Mr. Daugherty, describes a course of dealings with West Point in which West Point failed to pay for the movement of 107 containers over the October 2007 to May 2008 period. Daugherty Aff. ¶ 13. The sum of outstanding freight payments on these shipments is \$410, 207.48. *Id.* Reference to tariffs that clearly state that joint liability of principals is a condition of carriage is stated in bold face type on the invoice and summary remittance documentation that accompanied each West Point shipment for which Horizon is pursuing payment. Daugherty Aff. at ¶¶ 14 through 20. Mr. Cohen does not represent that he did not know about the tariff provisions, but rather asserts that he did not personally "enter into a credit agreement" (Cohen Aff. ¶3), did not receive bills of lading (Cohen Aff. ¶ 4); and did not "review" or "draft" the applicable tariff provision. Cohen Aff. ¶ 8. Mr. Daugherty, however, describes a regular course of dealing in which documentation relating to every shipment tendered to Horizon by West Point (or at least every shipment for which West Point has avoided payment

of the lawful transportation rate), included a clear, bolded, statement that the applicable tariff applied. Mr. Daugherty explains that provisions ensuring that responsibility for payment of freight charges extends to principals of freight forwarders is essential to support the carrier's ability to provide carriage to shippers of limited capitalization and assets, on shipments that often move on tight deadlines, and against whom the carrier cannot always obtain attachments or collateral. Daugherty Aff. ¶ 10.

III. ARGUMENT

Pared down to the core, the practical issue presented by Petitioners is whether Mr. Cohen, the sole shareholder of West Point, can interpose the reasonableness requirements of section 13701(a) to evade payment of a lawful, tariffed rate for the completed shipment of household goods to Hawaii. His wholly owned company has defaulted on nearly a half million dollars in freight payments and has sought, subsequent to commencement of collection proceedings, protection from creditors under the United States Bankruptcy Code. Horizon personnel believe that a new company, coincidentally named "WPR Hawaii Inc." has been formed and that this company has connections to Mr. Cohen. Daugherty Aff. ¶ 23. WPR Hawaii, Inc. is currently tendering shipments to Horizon. Id.

Legal "reasonableness" under section 13701(a) is a concept more densely adjudicated with regard to rates than with regard to practices, particularly as the term applies to water carriers. As in the case with common carrier rates, reasonableness denotes a range rather than a single fixed point. DHX, Inc. v. Surface Transportation Board, 501 F.3d. 1080, 1089 (9th Cir. 2007). "Reasonableness" is not an abstraction, but finds its meaning in the factual context in which the practice arises. Here, as explained by Horizon's witness, Mr. Daugherty, the carrier deals with a number of shippers and forwarders of varying degrees of financial stability. By stating in the applicable US/Hawaii tariff that principals of these companies can be held

accountable for payment ocean freight, Horizon has created a system that promotes expeditious movement of cargoes, minimizes disruption at receiving and discharge terminals, and relieves both shippers and Horizon of burdens that would attend more complex credit and collection methods. Daugherty Aff. ¶ 10.

Courts have held that published tariffs are enforceable as valid and binding contracts for the shipments they control. *See, e.g., Reiter v. Cooper*, 507 U.S. 258, 270 (U.S. 1993) (“[T]ariff rates not disapproved by the ICC are legal rates, binding on both the shipper and the carrier.”); *Gilbert Imported Hardwoods v. 245 Packages of Guatambu Squares*, 508 F.2d 1116, 1121 (5th Cir. 1975) (“[A] tariff is not an ordinary contract. . . . Once a tariff is established by the carrier and approved by the Federal Maritime Commission, the tariff binds both the carrier and the shipper with the force of law. . . . The statutory policy behind the strict enforcement of federally-approved tariffs is so strong that the rate must be charged and paid regardless of mistake, inadvertence or contrary intention of the parties.”) (construing the Shipping Act, 1916).

This is not a matter of corporate “veil piercing”, as argued at length by Petitioners’ Opening Statement of Petitioners (“OSP”). OSP at 5-8. If the express terms of the tariff, terms that are clear and unambiguous in the context of a wholly-owned, single shareholder corporation like West Point have effect, it is equally clear that Mr. Cohen is responsible for payment of ocean freight charges incurred by West Point. This is not the function of corporate veil piercing, but is the result of strict applications of the tariff language.² If this mechanism is ineffectual in a collections context because of failure of privity or notice, such determinations can be made by

² Horizon does not waive the option in the appropriate venue or circumstance pursue alternate theories of recovery that would include the development of evidence that Mr. Cohen’s sole control of West Point and its financial characteristics justify disregard of West Points’ corporate form. The financial structure of single owner corporations has been recognized as a significant factor in gauging the validity of the use of the corporate form. *See e.g., United States v. Pisani* 646 F. 2d 83 (3rd Cir. 1981).

the district court without reference to section 13701(a). In other words, limitations in the effectiveness of the tariff in ultimately compelling payment by corporate shippers do not render the practice unlawful under section 13701.³

IV. ISSUES CONCERNING COLLECTION OF UNPAID FREIGHTS ARE BETTER DEALT WITH IN AN INDUSTRY-WIDE CONTEXT IN WHICH A FACTUAL RECORD CAN BE DEVELOPED

If the Board wishes to limit a carrier's ability to enforce principal liability provisions included in the carrier's tariffs, this policy should be examined on an industry-wide basis and have only prospective effect. Although federal agencies clearly have discretion to announce new principles by adjudication rather than rulemaking, the use of adjudication may amount to an abuse of discretion in certain situations. *NRLB v. Bell Aerospace Co.*, 416 U.S. 267, 294 (1974). Policymaking through adjudication is not appropriate, for example, when used to circumvent the Administrative Procedure Act's rulemaking procedures or where undue hardship would accrue to those who relied on the agency's prior policy. *See, e.g., Coos-Curry Elec. Coop., Inc. v. Jura*, 821 F.2d 1341, 1347 (9th Cir. 1987); *Anaheim, Riverside, Banning, Colton & Azusa v. FERC*, 723 F.2d 656, 659 (9th Cir. 1984). Here, Horizon Lines has relied on its ability to enforce the contractual provisions in its published tariff regarding principal liability when extending credit to small businesses that have minimal attachable assets and unknown credit status and longevity. Daugherty Aff. ¶ 10. Horizon Lines' inability to collect on such accounts will result in substantial hardship – over \$400,000 in lost earnings for services provided to West Point and Eli

³ Horizon acknowledges the general validity of cases cited by petitioners that forbid carriers from escaping statutory restrictions on carrier liability for claims by shippers (OSP AT 8-11). However, these cases are factually distinguishable from this case, where Horizon seeks only to ensure payment of freights due the water carrier, as opposed to absolving itself of liability to a shipper. This factual distinction goes to the reasonableness of the practice. Similarly, Horizon acknowledges that ambiguities on tariffs are generally construed against the publishing carrier. However, it is disingenuous for Petitioners to contend that there is any question about whether, on these facts, Mr. Cohen is a "principal" of West Point. As noted above, West Point court filings identify Mr. Cohen as a "principal" of the company. Daugherty Aff. ¶ 22 and App. 22.

Cohen related to the present case alone, not to mention losses arising from other shippers or forwarders who might interpret a finding of unreasonableness as a license to risk non-payment of substantial ocean freights. Similarly, the imposition of such a restriction on carrier protective measures may adversely affect many shippers and forwarders who, while perhaps experiencing financial stress, have every intention of paying lawful rates for services received, even if sole shareholders must step forward to meet obligations incurred by their wholly owned and controlled companies.

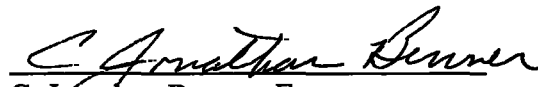
Courts and commentators alike have recognized that rulemaking is more appropriate than adjudication to resolve such issues of wide-ranging application and effect. As one scholar has explained:

Judges and academics long ago reached rare consensus on the desirability of agency policymaking through the process of informal rulemaking . . . Rulemaking yields higher-quality policy decisions than adjudication because it invites broad participation in the policymaking process by all affected entities and groups, and because it encourages the agency to focus on the broad effects of its policy rather than the often idiosyncratic adjudicative facts of a specific dispute. Rulemaking enhances efficiency in three ways. It avoids the needless cost and delay of finding legislative facts through trial-type procedures; it eliminates the need to relitigate policy issues in the context of disputes with no material differences in adjudicative facts; and, it yields much clearer “rules” than can be extracted from a decision resolving a specific dispute. Rulemaking also provides greater fairness in three ways. It provides affected parties with clearer notice of what conduct is permissible and impermissible; it avoids the widely disparate temporal impact of agency policy decisions made and implemented through ad hoc adjudication; and, it allows all potentially affected segments of the public to participate in the process of determining the rules that will govern their conduct and affect their lives.

Richard J. Pierce, Jr., *Two Problems in Administrative Law: Political Polarity on the District of Columbia Circuit and Judicial Deterrence of Agency Rulemaking*, 1988 Duke L.J. 300, 308-09 (citations omitted). Likewise, in the present case, rulemaking is a more

appropriate device to resolve the reasonableness of enforcing principal-liability provisions in shipper tariffs because it will encourage broader stakeholder input to yield a higher-quality policy decision, it will eliminate inefficiencies and potential vagaries of piecemeal litigation, and it will encourage fairness by giving all affected parties appropriate notice so they may better protect their rights.

Respectfully submitted,



C. Jonathan Benner, Esq.

Michael B. Roberts, Esq.

Reed Smith, LLP

1301 K Street NW

Washington, DC 20005

Telephone: 202-414-9287

Email: cjbenner@reedsmith.com
mroberts@reedsmith.com

Attorneys for Respondent

Horizon Lines, LLC

January 25, 2010

CERTIFICATE OF SERVICE

I do hereby certify that I have delivered a true and correct copy of the foregoing document to the following addressee by courier delivery and by electronic transmission.

Edward D. Greenberg, Esquire
Brendan Collins, Esquire
GKG Law, PC
1054 Thirty First Street NW
Canal Square – Suite 200
Washington, DC 20007

Counsel for Petitioners,
West Point Relocation, Inc.
& Eli Cohen


C. Jonathan Benner
Michael B. Roberts
Reed Smith, LLP
1301 K Street NW
Washington, DC 20005
Telephone: 202-414-9287
Email: cjbenner@reedsmith.com
mroberts@reedsmith.com

Attorneys for Respondent
Horizon Lines, LLC

VERIFIED STATEMENT OF PATRICK T. DAUGHERTY

I, PATRICK T. DAUGHERTY, declare as follows:

1. I am employed as Accounts Payable and Revenue Recovery Manager for Horizon Lines, LLC ("Horizon Lines") and have served in that or similar capacities with Horizon Lines since May 1992. I am a resident of Texas and maintain an office in the Irving, Texas offices of Horizon Lines.

2. Horizon Lines is a Delaware limited liability company and maintains its principal place of business in Charlotte, North Carolina. Horizon Lines operates primarily as a domestic container shipping business with service to ports within the continental United States, Puerto Rico, Alaska, Hawaii, and Guam. Horizon Lines also offers terminal services at marine terminals it operates. Horizon Lines' customers often are intermediaries who consolidate and coordinate shipments on behalf of third parties.

3. My responsibilities as Accounts Payable and Revenue Recovery Manager for Horizon Lines include, among other things, analyzing past-due accounts and coordinating efforts to pursue recovery from delinquent customers. Through this role, I have acquired personal knowledge of Horizon Lines' invoicing procedures and the standard set of invoice documents that Horizon Lines transmits to its customers during the shipping process.

4. As part of its standard shipping process, in its regular course of business, Horizon Lines generates invoices for each shipment processed consisting of (a) an Invoice Summary listing the charges for all of the customer's containers on the vessel, (b) a separate Freight Bill Copy for each of the customer's containers on the vessel, and (c) a Remittance Copy to return to

Horizon Lines with payment. The present versions of the invoice documents have been in effect since 2002 or 2003. Horizon Lines transmits invoices to customers electronically or by U.S. first-class mail while shipments are in transit to their destinations. Horizon Lines' Bill of Lading form is published in its tariffs and by Rule is made part of the agreement.

5. On the Invoice Summary and the Remittance Copy pages – the first and last pages in each set of invoice documents – the following notice is printed in bold typeface on the bottom right corner of the page: **“Shipments invoiced herein are subject to the terms and conditions of Horizon Lines tariffs as filed with the Surface Transportation Board. Failure to pay charges herein on a timely basis may subject invoiced shipment(s) to penalty and may result in suspension of credit privileges.”**

6. Since at least 2003, Horizon Lines' tariffs have also been publicly available through the company's website. The website can be accessed at <http://www.horizon-lines.com> or <http://www.horizonlines.com>.

7. Tariffs differ depending on the trade route to which they apply. Sixteen tariffs presently are available on the Horizon Lines website, although only one tariff – Tariff no. 468, labeled “BETWEEN US, PR, CN & HI” – applies to the route between the United States (US) and Hawaii (HI) that was West Point Relocation's sole area of operation. It is my experience that shippers and forwarders who use Horizon's Hawaii service routinely consult the published tariff to determine rates and conditions of carriage and, in the case of forwarders, to construct their own underlying rates that they charge their direct customers. Generally speaking, repeat customers in any given trade lane are very familiar with all aspects of Horizon's tariffs.

8. Horizon Lines Tariff no. 468, Rule 720 provides in part: "The shipper, consignee, holder of the bill of lading, bill to party, owner of the goods and principals of said liable parties shall be jointly and severally liable to Carrier [Horizon Lines, LLC] for the payment of all freight, demurrage, General Average and other charges. Said parties are also jointly and severally liable for expenses incurred by Carrier in collecting sums due Carrier, including but not limited to collection agency fees, reasonable attorney's fees and costs, including all fees and costs of mediation, arbitration, trial appeals, and bankruptcy proceedings. Carrier may choose which of said parties to collect the sums owed from and by pursuing collection of the sums owed from one of the parties is not waiving its right to pursue collection of the sums owed from one of the other liable parties." Exhibit A attached hereto is a true and correct copy of Tariff no. 468, Rule 720, which was last updated on March 17, 2003.

9. On information and belief, some of Horizon Lines' competitors employ tariff language similar to that of Horizon Lines in order to confirm that liability extends to the shipper's principals. For example, the tariff posted online by Totem Ocean Trailer Express, Inc., a Horizon Lines competitor in the Alaska trade lane, provides: "The shipper, consignee, holder of the bill of lading, owner of the goods and principals of said liable parties shall be jointly and severally liable to Carrier for the payment of all freight, demurrage, General Average and other charges." TOTE Rules & Regulations Tariff 100, § 6: Governing Provisions, Payment of Freight Charges – Terms, Item No. 720, at 56 (01/28/08), available at <http://www.totemocean.com/st-tariff.htm>.

10. Such contract language, confirming that liability for freight charges extends to the shipper's principals, is an important tool that provides critical protection for common carriers such as Horizon Lines. Horizon Lines often agrees to extend credit to small businesses of

unknown credit status and longevity. Often these requests come on short notice in connection with an impending shipment. Horizon Lines does so in order to allow these businesses to achieve their business plans. By insisting that principals of these intermediary carriers assume full responsibility for payment of freight, Horizon creates a commercial shipping environment that promotes the prompt carriage of cargo without delays that would attend the establishment of more complex credit arrangements. Horizon Lines also protects its business interests when dealing with such customers who, by the nature of their business, have little or no attachable assets or collateral.

11. West Point Relocation, Inc. ("West Point") became a customer of Horizon Lines on or about April 16, 2003. Between April 2003 and May 2008, West Point shipped goods with Horizon Lines pursuant to the terms of Horizon Lines' filed tariff regarding hundreds of different shipments.

12. On information and belief, at all times relevant to this matter, the owner, president and sole shareholder of West Point was Mr. Eli Cohen.

13. The present dispute between Horizon Lines and West Point arose from the failure of West Point and its principals to pay for shipping charges on 107 containers shipped by Horizon Lines between October 2007 and May 2008. The charges due for these shipments total approximately \$410,207.48.

14. Horizon Lines followed its standard shipping process with respect to its business with West Point. Specifically, Horizon Lines generated documentation for each shipment.

Those documents included an Invoice Summary, a Freight Bill Copy for each of the customer's

containers on the vessel, and the Remittance Copy page. Horizon Lines transmitted these invoices to West Point by U.S. first-class mail.

15. As with Horizon Lines' invoices for all its customers, the Invoice Summary and Remittance Copy pages of the West Point invoices always bore the following notice in bold typeface on the bottom right corner of the page: **"Shipments invoiced herein are subject to the terms and conditions of Horizon Lines tariffs as filed with the Surface Transportation Board. Failure to pay charges herein on a timely basis may subject invoiced shipment(s) to penalty and may result in suspension of credit privileges."**

16. Over the course of West Point's relationship with Horizon Lines, West Point received such invoices on well over one-hundred separate occasions.

17. Exhibit B attached hereto is a true and correct copy of the invoice that was sent by Horizon Lines to West Point on or about December 19, 2007 in conjunction with freight bill no. 472997962, container no. MKSU454048, and booking no. HON134234. Exhibit B is an example that is representative of hundreds of other invoices that Horizon Lines would have sent to West Point and other Horizon Lines customers. The balance shown of \$6,900.44 remains unpaid to this day.

18. Exhibit C attached hereto is a true and correct copy of the invoice that was sent by Horizon Lines to West Point on or about December 23, 2007 in conjunction with freight bill no. 473001935, container no. SEAU861128, and booking no. CA2026097. Exhibit C is an example that is representative of hundreds of other invoices that Horizon Lines would have sent to West Point and other Horizon Lines customers. The balance shown of \$7,331.73 remains unpaid to this day.

19. Exhibit D attached hereto is a true and correct copy of the invoice that was sent by Horizon Lines to West Point on or about January 23, 2008 in conjunction with freight bill no. 473023321, container no. HRZU450259, and booking no. CA2031644. Exhibit D is an example that is representative of hundreds of other invoices that Horizon Lines would have sent to West Point and other Horizon Lines customers. The balance shown of \$7,145.99 remains unpaid to this day.

20. Exhibit E attached hereto is a true and correct copy of the invoice that was sent by Horizon Lines to West Point on or about January 26, 2008 in conjunction with freight bills no. 473026394 and 473026395, container no. MSKU925886, and bookings no. CA2032138 and CA2032328. Exhibit E is an example that is representative of hundreds of other invoices that Horizon Lines would have sent to West Point and other Horizon Lines customers. The balance shown of \$2,116.00 remains unpaid to this day.

21. Horizon Lines ceased transporting shipments on behalf of West Point in May 2008, at which time West Point had an outstanding balance due to Horizon Lines of approximately \$410,207.48.

22. On information and belief, West Point filed for bankruptcy protection in the United States Bankruptcy Court for the Central District of California, Petition No. 1:09-bk-26793-MT (filed December 14, 2009). I note that in this Petition, Mr. Eli Cohen is identified as the "principal" of West Point. Exhibit F attached hereto is a true and correct copy of West Point's Disclosure of Compensation of Attorney for Debtor form, an attachment to West Point's Voluntary Petition for Chapter 7 bankruptcy found at pages 51 and 52 of that filing in the United

States Bankruptcy Court. West Point's bankruptcy filing indicates liabilities of \$1.8 million and assets of \$3,000 worth of office equipment and \$0 cash.

23. Since the time West Point Relocation ceased shipping with Horizon Lines, Horizon Lines has transported numerous shipments on behalf of a customer operating under the name "WPR Hawaii, Inc." The WPR Hawaii, Inc. shipments were co-loaded into containers transported under another shipper's name and Horizon Lines thus did not immediately recognize the significance of the "WPR" acronym. On information and belief, "WPR Hawaii, Inc." is a successor to "West Point Relocation" and also is owned and operated by Mr. Eli Cohen, formerly the owner and operator of West Point. At present time, WPR Hawaii, Inc. owes Horizon Lines approximately \$37,000 in unpaid charges for past shipments.

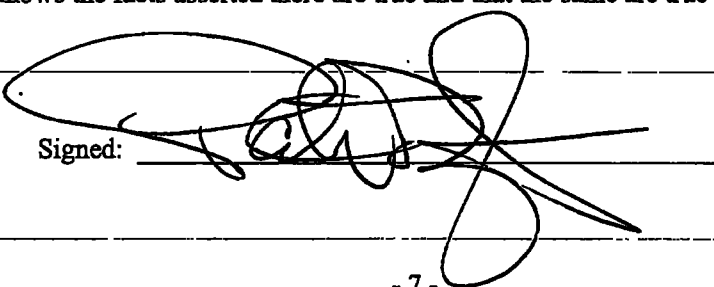
24. I make this affidavit of my own personal knowledge and could, if called as a witness, testify competently to each fact set forth herein.

State of Texas

County of Dallas

SS:

Patrick T. Daugherty, being duly sworn, deposes and says that he has read the foregoing statement, knows the facts asserted there are true and that the same are true as stated.

Signed: 

Subscribed and sworn to before me this 25th day of January, 2010.

Notary Public of: Dallas County, Texas

My Commission expires: February 21, 2011

Shelli V Harris

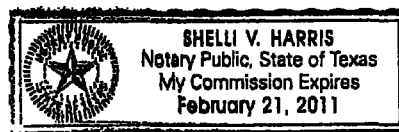


Exhibit A

TARIFF RULES LISTING
HRZD - TARIFF # 468

Page: 1
Date: 21JAN2010

TARIFF HORIZON LINES, LLC- STB HRZD-468 (BETWEEN US, PR, CN& HI)

RULE# CYC# APP TITLE

720- PAYMENT OF FREIGHT AND CHARGES

Filed on: 14MAR2003 Effective: 17MAR2003 Thru: Expire:

RULE TEXT

A. Freight Payment

1. Full freight to the port or point of discharge named on the bill of lading and all advance charges against the goods shall be considered completely earned and due on receipt of the goods by Carrier, even though the vessel or goods are damaged or lost or the voyage is frustrated or abandoned.

2. All sums payable to the Carrier are due when incurred and shall be paid in full in United States Currency.

3. The shipper, consignee, holder of the bill of lading, bill to party, owner of the goods and principals of said liable parties shall be jointly and severally liable to Carrier for the payment of all freight, demurrage, General Average and other charges. Said parties are also jointly and severally liable for expenses incurred by Carrier in collecting sums due Carrier, including but not limited to collection agency fees, reasonable attorney's fees and costs, including all fees and costs of mediation, arbitration, trial appeals, and bankruptcy proceedings. Carrier may choose which of said parties to collect the sums owed from and by pursuing collection of the sums owed from one of the parties is not waiving its right to pursue collection of the sums owed from one of the other liable parties. Payment of ocean freight and related charges to a freight forwarder, broker or anyone other than Carrier or its authorized agent, shall not be deemed payment to Carrier and shall be made at payer's sole risk.

4. Carrier reserves the right not to forward, deliver or release shipments or payments in its possession until all outstanding freight and related charges on delivered/completed shipments is made to Carrier

5. Carrier may, at its option, accept approved credit card payment, viz: Mastercard or VISA, for movement of Personal Effects, Household Goods or Privately Owned Vehicles. Payment by credit card will only be accepted at Carrier's Terminals where facilities for processing credit card payment have been installed. Payment via company check may be accepted subject to returned check fee of one hundred dollars (\$100) per check returned by the applicable financial institution as non-sufficient funds (NSF).

6. Terms for all freight and related charges:
Parties without established credit with Carrier:
Due upon receipt of cargo or when service is rendered.

B. Credit Agreement

1. Carrier may extend credit privileges upon the completion of a Credit Application and Agreement, and approval by Carrier based on the applicant's creditworthiness. The complete Credit Application and Agreement may be obtained by contacting the contracting Carrier.

2. Carrier, in its sole discretion based on creditworthiness, reserves the right to modify or discontinue, in part or in whole, the availability of credit privileges, terms and agreements at any time, with or without notice.

3. The credit agreement constitutes the full understanding of Carrier or any successor, subsidiary or affiliate ("Carrier") and applicant, and the complete and exclusive statement of the terms of this credit agreement. The credit agreement shall replace and supersede any agreements between Carrier and applicant that deal with the same subject matter as referenced therein.

4. Receipts issued by Carrier for all documents received by Carrier will be signed by Carrier or on Carrier's behalf by the Agent Carrier may designate.

5. Full freight to the port or point of discharge named on the bill of lading or invoice and all advance charges against the goods shall be considered completely earned and due on receipt of the goods by Carrier, even though the vessel or goods are damaged or lost or the voyage is frustrated or abandoned. All sums payable by applicant to Carrier shall be paid in full in United States currency.

6. If the applicant engages or utilizes the services of an Ocean Freight Forwarder, Logistics Broker, Customs House Broker or other Agent in connection with the payment of ocean freight and/or other related charges to Carrier on applicant's behalf, applicant acknowledges and agrees that such party acts as applicant's agent and not as the agent of Carrier.

7. Applicant unconditionally guarantees to Carrier payment of all ocean freight and related charges due regardless of whether funds for payment have been advanced by applicant to applicant's Ocean Freight Forwarder, Logistics Broker, Customs House Broker or any other agent of applicant. Further, applicant remains absolutely responsible and unconditionally liable and guarantees payment if applicant's Ocean Freight Forwarder, Logistics Broker, Customs House Broker or any other of the applicant's agents fails for any reason to make such payments to Carrier.

8. Applicant agrees to remit payment on all invoices within credit terms specified in Carrier's tariff(s), service contracts, or, in absence of such rules, within thirty (30) days from the vessel sail date or invoice date, whichever occurs earlier.

9. Nothing contained herein shall preclude Carrier from exercising absolute discretion based on creditworthiness to refuse to extend credit or its right, where credit has been extended, to demand and collect payment of all freight and

related charges prior to cargo's arrival at port or point of discharge.

10. If freight and related charges are not paid when due, Carrier reserves the right to collect such freight and related charges from the applicant or its agents, and any expenses incurred in collecting such freight and related charges due Carrier, including but not limited to collection agency fees, reasonable attorney's fees and costs, including all fees and costs of mediation, arbitration, trial, appeals, and bankruptcy proceedings.

11. The applicant agrees that all shipping documents will indicate the correct address to which freight invoices are to be mailed.

12. Carrier reserves the right not to forward, deliver or release shipments or payments in its possession until all outstanding freight and related charges on delivered/completed shipments is made to Carrier.

13. The terms of the applicable Carrier's tariff(s) or service contract are incorporated by reference and made a part of the credit agreement. If there is any conflict between the terms of the credit agreement and the terms of the Carrier's tariff(s) or service contract, the terms of the tariff(s) or service contract shall prevail over the terms of the credit agreement.

14. The credit agreement shall become effective on the date it is signed by both Carrier and applicant, and shall remain in full force and effect unless suspended or canceled pursuant to the terms of the agreement. Suspension or cancellation of the credit agreement shall not terminate or otherwise affect any accrued obligations of one party to the other under the agreement which have arisen prior to such suspension or cancellation. Notwithstanding any other provision of the agreement, either party may cancel the agreement on thirty (30) calendar days written notice to the other party; provided, however, that Carrier, in its sole discretion, may suspend or cancel the agreement and all credit privileges extended thereunder effective immediately for applicant's non-compliance with the terms of the agreement.

15. The credit agreement may not be assigned by applicant without the prior written consent of Carrier.

16. Carrier reserves the right, based upon a change in the applicant's credit history/performance, to adjust applicant's credit limit accordingly.

17. Applicant authorizes Carrier to check the provided references and credit reporting companies pertaining to applicant's credit responsibility, and authorizes said references and credit reporting companies to release appropriate credit information to Carrier.

18. As a condition to the re-establishment of credit once suspended, Carrier may require surety bond(s), irrevocable standby letter(s) of credit or any other form of security deemed necessary to help ensure future compliance with the credit terms.

19. Applicant's acceptance of credit privileges from Carrier constitutes applicant's assent to the terms and conditions governing such privileges that are published in this tariff.

20. Terms for all freight and related charges:

Parties with established credit with Carrier:

Thirty (30) days from vessel sail date or invoice date, whichever occurs earlier.

***** End of Report *****

Exhibit B



Horizon Lines, LLC

600 E. Las Colinas Blvd., Suite 550
Irving, TX 75039

Direct Inquires to :
Domestic Rate Audit
877-678-SHIP

INVOICE SUMMARY

Please Include remittance
copy with payment

Total Charges:
\$6,900.44 PREPAID

Bill To:

WEST POINT RELOCATION
10505 GLEN OAKS BLVD

Pacoima, California 91331
United States

Reference Number :

Shipment Summary Information:

Freight Bill	Container	Booking Number	Shipper Reference	Vessel Voyage	Sail Date	Due Date	Charges
1. 472997962	MSKU454048	HON134234		PS233S	12/19/07	01/18/08	6,900.44
Total Invoice Charges :							\$6,900.44

1597138

Remit To:
Horizon Lines
P O BOX 730369
Dallas, TX 75373-0369

Shipments Invoiced herein are subject to the terms and conditions of Horizon Lines tariffs as filed with the Surface Transportation Board. Failure to pay charges herein on a timely basis may subject invoiced shipment(s) to penalty and may result in suspension of credit privileges.



Horizon Lines, LLC

FREIGHT BILL COPY

INV. DATE	DUE DATE	FREIGHT BILL #
12/19/2007	01/18/08	472997962

VESSEL	VOYAGE	CONTAINER	TEMP	BOOKING NO.	MASTER FREIGHT BILL	INVOICE NO.
HORIZON PACIFIC	PS233S	MSKU454048 45 HIGH CUBE		HON134234		1597138
SERVICE	SEAL	CNTR:RECD	SAIL DATE	ETA	CONTAINER REFERENCE	HAZ:IND
Door TO Port	9646194	12/12/2007	12/19/2007	12/26/2007		
Point of Origin	Port of Load	Port of Discharge	Point of Destination	Inbound Voyage		
San Jose	Oakland	Honolulu	Kahului	PS233S		

Shipper Account #	Reference
10637 WEST POINT RELOCATION	10505 GLEN OAKS BLVD Pacoima, California 91331
Consignee Account #	Reference
66407 DHX OCEAN AIR FREIGHT	475 HUKILIKE STREET Kahului, Hawaii 96732
Bill To Account #	Reference
10637 WEST POINT RELOCATION	10505 GLEN OAKS BLVD Pacoima, California 91331

Item	Item Description	Quantity	Per Code	Rate	Charge Type	Charge
	429 PACKAGE Household goods/STEVE R. 70762	16200.00	LBS			
		2800.00	CFT			
	Total Weight	16200.00	Total Cube		2800.00	

0298119600	HOUSEHOLD GOODS OR PERSONAL EFFECTS, USED	1.00	Container	4,583.00	Ocean Freight	4,583.00 P
AB	Inland Truck Arbitraries	1.00	Each	164.00	Assessorial	164.00 P
BS	Fuel Surcharge	1.00	Each	1,178.64	Assessorial	1,178.64 P
DH	DROP/PICK CHARGE	1.00	Each	164.00	Assessorial	164.00 P
ET	N.I. Excise Tax Arb	1.00	Each	13.00	Assessorial	13.00 P
TC	Terminal Charge	1.00	Each	475.00	Assessorial	475.00 P
WF	Special Wharfage - Mainland	1.00	Each	177.00	Assessorial	177.00 P
WH	Wharfage - Hawaiian Ports (Non-Specified)	1.00	Each	145.80	Assessorial	145.80 P
	Total Rated Weight:	0.00		Total Prepaid Charges :		\$6,900.44
Brokerage: Base Amount	CD	Amount		Total Collect Charges :		\$0.00
				Grand Total :		\$6,900.44

REMIT TO:
Horizon Lines
P O BOX 730369
Dallas, TX 75373-0369



REMITTANCE COPY (Include with Payment)

Remit To :
Horizon Lines
P O BOX 730369
Dallas, TX 75373-0369

Total Charges Due	Payment Terms	Amount Enclosed	Sail Date
\$6,900.44	PREPAID		12/19/07

Remittance Information:

Freight Bill	Charges	Amount Paid*	Comments
1 472997962	6,900.44		

Total Invoice Charges : \$6,900.44

Please direct all Inquires to :
Domestic Rate Audit 877-678-SHIP

* Enter amount paid only if different
than amount charged.

Shipments Invoiced herein are subject to the terms
and conditions of Horizon Lines tariffs as filed with
the Surface Transportation Board. Failure to pay
charges herein on a timely basis may subject
invoiced shipment(s) to penalty and may result in
suspension of credit privileges.

Exhibit C



Horizon Lines, LLC

600 E. Las Colinas Blvd., Suite 550
Irving, TX 75039

Direct Inquires to :
Domestic Rate Audit
877-678-SHIP

INVOICE SUMMARY

Please Include remittance
copy with payment

Total Charges:

\$7,331.73

PREPAID

Bill To:

WEST POINT RELOCATION
10505 GLEN OAKS BLVD

Pacoima, California 91331
United States

Reference Number :

Shipment Summary Information:

Freight Bill	Container	Booking Number	Shipper Reference	Vessel Voyage	Sail Date	Due Date	Charges
1. 473001935	SEAU861128	CA2026097	70873	EN234S	12/23/07	01/22/08	7,331.73

Total Invoice Charges :

\$7,331.73

1600699

Remit To:
Horizon Lines
P O BOX 730369
Dallas, TX 75373-0369

Shipments invoiced herein are subject to the terms and conditions of Horizon Lines tariffs as filed with the Surface Transportation Board. Failure to pay charges herein on a timely basis may subject invoiced shipment(s) to penalty and may result in suspension of credit privileges.



Horizon Lines, LLC

FREIGHT BILL COPY

INV. DATE	DUE DATE	FREIGHT BILL #
12/23/2007	01/22/08	473001935

VESSEL	VOYAGE	CONTAINER	TEMP	BOOKING NO.	MASTER FREIGHT BILL	INVOICE NO.
HORIZON ENTERPRISE	EN234S	SEAU861128 40 HIGH STEEL WIDE DOOR		CA2026097		1600699
SERVICE	SEAL	CNTR RECD	SAIL DATE	ETA	CONTAINER REFERENCE	HAZ IND
Door TO Port	22479	12/21/2007	12/23/2007	01/04/2008		
Point of Origin	Port of Load	Port of Discharge	Point of Destination	Inbound Voyage		
Florence	Tacoma	Honolulu	Hilo	EN234S		

Shipper Account #	Reference
10637 WEST POINT RELOCATION	70873 10505 GLEN OAKS BLVD Pacoima, California 91331
Consignee Account #	Reference
4316368 HITCO MOVING & STORAGE	144 MAKALA STREET Hilo, Hawaii 96720
Bill To Account #	Reference
10637 WEST POINT RELOCATION	10505 GLEN OAKS BLVD Pacoima, California 91331

Item	Item Description	Quantity	Per Code	Rate	Charge Type	Charge
	258 PIECES HOUSEHOLD GOODS-CARL J #70873	16000.00	LBS			
		2000.00	CFT			
	Total Weight	16000.00	Total Cube	2000.00		

0298119600	HOUSEHOLD GOODS OR PERSONAL EFFECTS, USED	1.00	Container	4,207.00	Ocean Freight	4,207.00 P
AB	Inland Truck Arbitraries	1.00	Each	445.00	Assessorial	445.00 P
BS	Fuel Surcharge	1.00	Each	1,478.13	Assessorial	1,478.13 P
DH	DROP/PICK CHARGE	1.00	Each	445.00	Assessorial	445.00 P
ET	N.I. Excise Tax Arb	1.00	Each	13.00	Assessorial	13.00 P
TC	Terminal Charge	1.00	Each	475.00	Assessorial	475.00 P
WF	Special Wharfage - Mainland	1.00	Each	139.00	Assessorial	139.00 P
WH	Wharfage - Hawaiian Ports (Non-Specified)	1.00	Each	129.60	Assessorial	129.60 P
	Total Rated Weight:	0.00		Total Prepaid Charges :		\$7,331.73
Brokerage: Base Amount		CD	Amount	Total Collect Charges :		\$0.00
				Grand Total :		\$7,331.73

REMIT TO:
Horizon Lines
P O BOX 730369
Dallas, TX 75373-0369



REMITTANCE COPY (Include with Payment)

Remit To :
Horizon Lines
P O BOX 730369
Dallas, TX 75373-0369

Total Charges Due	Payment Terms	Amount Enclosed	Sail Date
\$7,331.73	PREPAID		12/23/07

Remittance Information

Freight Bill	Charges	Amount Paid*	Comments
1 473001935	7,331.73		
Total Invoice Charges :		\$7,331.73	

Please direct all inquiries to :
Domestic Rate Audit 877-678-SHIP

* Enter amount paid only if different
than amount charged.

Shipments invoiced herein are subject to the terms
and conditions of Horizon Lines tariffs as filed with
the Surface Transportation Board. Failure to pay
charges herein on a timely basis may subject
invoiced shipment(s) to penalty and may result in
suspension of credit privileges.

Exhibit D



Horizon Lines, LLC

600 E. Las Colinas Blvd., Suite 550
Irving, TX 75039

Direct Inquires to :
Domestic Rate Audit
877-678-SHIP

INVOICE SUMMARY

Please include remittance
copy with payment

Total Charges:
\$7,145.99 PREPAID

Bill To:

WEST POINT RELOCATION
10505 GLEN OAKS BLVD

Pacoima, California 91331
United States

Reference Number :

Shipment Summary Information:

Freight Bill	Container	Booking Number	Shipper Reference	Vessel Voyage	Sail Date	Due Date	Charges
1. 473023321	HRZU450259	CA2031644		EN236S	01/23/08	02/22/08	7,145.99
Total Invoice Charges :							\$7,145.99

1609280

Remit To:
Horizon Lines
P O BOX 730369
Dallas, TX 75373-0369

Shipments invoiced herein are subject to the terms and conditions of Horizon Lines tariffs as filed with the Surface Transportation Board. Failure to pay charges herein on a timely basis may subject Invoiced shipment(s) to penalty and may result in suspension of credit privileges.



Horizon Lines, LLC

FREIGHT BILL COPY

INV. DATE	DUE DATE	FREIGHT BILL #
01/23/2008	02/22/08	473023321

VESSEL	VOYAGE	CONTAINER	TEMP	BOOKING NO.	MASTER FREIGHT BILL	INVOICE NO.
HORIZON ENTERPRISE	EN236S	HRZU450259 45 HIGH STEEL CONSTRUCTI		CA2031844		1609280
SERVICE	SEAL	CNTR/RECD	SAIL DATE	ETA	CONTAINER REFERENCE	HAZ.IND.
Door TO Port	9646119	01/23/2008	01/23/2008	02/01/2008	66818	
Point of Origin	Port of Load	Port of Discharge	Point of Destination	Inbound Voyage		
San Jose	Oakland	Honolulu	Kawalae	EN236S		

Shipper Account #	Reference
10637 WEST POINT RELOCATION	10505 GLEN OAKS BLVD Pacoima, California 91331
Consignee Account #	Reference
4614 DHX OCEAN AIR FREIGHT	74 5223 QUEEN KAAHAMANU, SUITE A Kailua, Kona, Hawaii 96740
Bill To Account #	Reference
10637 WEST POINT RELOCATION	10505 GLEN OAKS BLVD Pacoima, California 91331

Item	Item Description	Quantity	Per Code	Rate	Charge Type	Charge
	419 PACKAGE household goods only/DIANE H 66818	16500.00	LBS			
	DIANE H 66818 2800	2800.00	CFT			
Total Weight		16500.00	Total Cube		2800.00	

0298119600	HOUSEHOLD GOODS OR PERSONAL EFFECTS, USED	1.00	Container	4,583.00	Ocean Freight	4,583.00 P
AB	Inland Truck Arbitraries	1.00	Each	164.00	Assessorial	164.00 P
BS	Fuel Surcharge	1.00	Each	1,424.19	Assessorial	1,424.19 P
DH	DROP/PICK CHARGE	1.00	Each	164.00	Assessorial	164.00 P
ET	N.I. Excise Tax Arb	1.00	Each	13.00	Assessorial	13.00 P
TC	TERMINAL SURCHARGE	1.00	Each	475.00	Assessorial	475.00 P
WF	Special Wharfage - Mainland	1.00	Each	177.00	Assessorial	177.00 P
WH	Wharfage - Hawaiian Ports (Non-Specified)	1.00	Each	145.80	Assessorial	145.80 P
Total Rated Weight:		0.00	Total Prepaid Charges :		\$7,145.99	
Brokerage: Base Amount		CD	Amount	Total Collect Charges :		\$0.00
		Grand-Total :		\$7,145.99		

REMIT TO:
Horizon Lines
P O BOX 730369
Dallas, TX 75373-0369



REMITTANCE COPY (Include with Payment)

Remit To :
Horizon Lines
P O BOX 730369
Dallas, TX 75373-0369

Total Charges Due	Payment Terms	Amount Enclosed	Sail Date
\$7,145.99	PREPAID		01/23/08

Remittance Information:

Freight Bill	Charges	Amount Paid*	Comments
1 473023321	7,145.99		
Total Invoice Charges :		\$7,145.99	

Please direct all inquiries to :
Domestic Rate Audit 877-678-SHIP

* Enter amount paid only if different
than amount charged.

Shipments invoiced herein are subject to the terms
and conditions of Horizon Lines tariffs as filed with
the Surface Transportation Board. Failure to pay
charges herein on a timely basis may subject
invoiced shipment(s) to penalty and may result in
suspension of credit privileges.

Exhibit E



Horizon Lines, LLC

600 E. Las Colinas Blvd., Suite 550
Irving, TX 75039

Direct Inquires to :
Domestic Rate Audit
877-678-SHIP

INVOICE SUMMARY

Please Include remittance
copy with payment

Total Charges:
\$2,116.00 PREPAID

Bill To:

WEST POINT RELOCATION
10505 GLEN OAKS BLVD

Pacoima, California 91331
United States

Reference Number :

Shipment Summary Information

	Freight Bill	Container	Booking Number	Shipper Reference	Vessel Voyage	Sail Date	Due Date	Charges
1.	473026394	MSKU925886	CA2032138	JHMES26795S000444	JB084S	01/26/08	02/25/08	1,058.00
2.	473026395	MSKU925886	CA2032328	70661	JB084S	01/26/08	02/25/08	1,058.00

Total Invoice Charges : **\$2,116.00**

1610544

Remit To:
Horizon Lines
P O BOX 730369
Dallas, TX 75373-0369

Shipments invoiced herein are subject to the terms and conditions of Horizon Lines tariffs as filed with the Surface Transportation Board. Failure to pay charges herein on a timely basis may subject Invoiced shipment(s) to penalty and may result in suspension of credit privileges.



Horizon Lines, LLC

FREIGHT BILL COPY

INV. DATE	DUE DATE	FREIGHT BILL #
01/26/2008	02/25/08	473026394

VESSEL	VOYAGE	CONTAINER	TEMP	BOOKING NO	MASTER FREIGHT BILL	INVOICE NO
HORIZON SPIRIT	JB084S	MSKU925886 40 HIGH CUBE	N/A	CA2032138		1610544
SERVICE	SEAL	CNTR RECD	SAIL DATE	ETA	CONTAINER REFERENCE	HAZ IND
Container Station TO Container Station	68598		01/26/2008	02/04/2008		Yes
Point of Origin	Port of Load	Port of Discharge	Point of Destination	Inbound Voyage		
Long Beach	Los Angeles	Honolulu	Kawaihae	JB084S		

Shipper Account #	Reference
10637 WEST POINT RELOCATION	JHMES26795S000444 10505 GLEN OAKS BLVD Pacoima, California 91331
Consignee Account #	Reference
7021003 PAMELA EDWARDS 808-895-6418	STATE OF HI Honolulu, Hawaii 96813
Bill To Account #	Reference
10637 WEST POINT RELOCATION	10505 GLEN OAKS BLVD Pacoima, California 91331

Item	Item Description	Quantity	Per Code	Rate	Charge Type	Charge
	1 PRIVATE VEHICLE 2005 HONDA CIVIC BLUE	3000.00	LBS			
		0.00				
	47001 3166 9 x 1					
	JHMES26795S000444 - 2005 HONDA CIVIC BLUE					

Total Weight	3000.00	Total Cube	0.00
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0287038500	VEHICLES, PASSENGER, NEX: 260"X 84"X96"	1.00	Each	779.07	Ocean Freight	779.07 P
BS	Fuel Surcharge	1.00	Each	225.93	Assessorial	225.93 P
ET	N.I. Excise Tax Arb	1.00	Each	3.00	Assessorial	3.00 P
TC	Terminal Charge	1.00	Each	50.00	Assessorial	50.00 P
Total Rated Weight:		0.00		Total Prepaid Charges :		\$1,058.00
Brokerage: Base Amount		CD	Amount	Total Collect Charges :		\$0.00
				Grand Total		\$1,058.00

REMIT TO:
Horizon Lines
P O BOX 730369
Dallas, TX 75373-0369



Horizon Lines, LLC

FREIGHT BILL COPY

INV. DATE	DUE DATE	FREIGHT BILL #
01/26/2008	02/25/08	473026395

VESSEL	VOYAGE	CONTAINER	TEMP	BOOKING NO.	MASTER FREIGHT BILL	INVOICE NO.
HORIZON SPIRIT	JB084S	MSKU925886 40 HIGH CUBE		CA2032328		1610544
SERVICE	SEAL	CNTR/RECD	SAIL DATE	ETA	CONTAINER REFERENCE	HAZ/IND
Container Station TO Container Station	68598		01/26/2008	02/04/2008		Yes
Point of Origin	Port of Load	Port of Discharge	Point of Destination	Inbound Voyage		
Los Angeles	Los Angeles	Honolulu	Kawaihae	JB084S		

Shipper Account #	Reference
10637 WEST POINT RELOCATION	70661 10505 GLEN OAKS BLVD Pacolma, California 91331
Consignee Account #	Reference
7021003 TOM NORES 760-212-9342	STATE OF HI Honolulu, Hawaii 96813
Bill To Account #	Reference
10637 WEST POINT RELOCATION	10505 GLEN OAKS BLVD Pacolma, California 91331

Item	Item Description	Quantity	Per Code	Rate	Charge Type	Charge
	1 PRIVATE VEHICLE 2007 LEXUS IS 350 WHITE	3000.00	LBS			
	47001 3166 9 . .	0.00				
	JTHBE262975017096 - 2007 LEXUS IS 350 WHITE					

Total Weight	3000.00	Total Cube	0.00
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0287038500	VEHICLES, PASSENGER, NEX: 280"X 84"X96"	1.00	Each	779.07	Ocean Freight	779.07 P
BS	Fuel Surcharge	1.00	Each	225.93	Assessorial	225.93 P
ET	N.I. Excise Tax Arb	1.00	Each	3.00	Assessorial	3.00 P
TC	Terminal Charge	1.00	Each	50.00	Assessorial	50.00 P
Total Rated Weight:		0.00		Total Prepaid Charges :		\$1,058.00
Total Collect Charges :						\$0.00
Grand Total :						\$1,058.00

Brokerage: Base Amount	CD	Amount
------------------------	----	--------

REMIT TO:
Horizon Lines
P O BOX 730369
Dallas, TX 75373-0369



REMITTANCE COPY (Include with Payment)

Remit To :
Horizon Lines
P O BOX 730369
Dallas, TX 75373-0369

Total Charges Due	Payment Terms	Amount Enclosed	Settle Date
\$2,116.00	PREPAID		01/26/08

Remittance Information:

	Freight Bill	Charges	Amount Paid*	Comments
1	473026394	1,058.00		
2	473026395	1,058.00		
Total Invoice Charges :		\$2,116.00		

Please direct all inquires to :
Domestic Rate Audit 877-678-SHIP

* Enter amount paid only if different
than amount charged.

Shipments invoiced herein are subject to the terms
and conditions of Horizon Lines tariffs as filed with
the Surface Transportation Board. Failure to pay
charges herein on a timely basis may subject
invoiced shipment(s) to penalty and may result in
suspension of credit privileges.

Exhibit F

Form B203 - Disclosure of Compensation of Attorney for Debtor - (1/88)

1998 USBC, Central District of California

UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA	
In re West Point Relocation, Inc.	Case No.:
Debtor.	DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor(s) and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept	\$ <u>2,500.00</u>
Prior to the filing of this statement I have received	\$ <u>2,500.00</u>
Balance Due	\$ <u>0.00</u>

2. \$ 299.00 of the filing fee has been paid.

3. The source of the compensation paid to me was:

☐ Debtor ☒ Other (specify): **Eli Cohen, principal of corporate Debtor**

4. The source of compensation to be paid to me is:

☒ Debtor ☐ Other (specify).

5. ☒ I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

☐ I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.

6. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:
- Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
 - Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
 - Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
 - [Other provisions as needed]

Negotiations with secured creditors to reduce to market value; exemption planning; preparation and filing of reaffirmation agreements and applications as needed; preparation and filing of motions pursuant to 11 USC 522(f)(2)(A) for avoidance of liens on household goods.

7. By agreement with the debtor(s), the above-disclosed fee does not include the following services
Representation of the debtors in any dischargeability actions, judicial lien avoidances, relief from stay actions or any other adversary proceeding.

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

December 14, 2009

Date

/s/ Shalem Shem-Tov, Esq.

Shalem Shem-Tov, Esq. 257243

Signature of Attorney

Netzah & Jankielewicz, Inc.

Name of Law Firm

16601 Ventura Blvd., 4th Floor

Encino, CA 91436

818-995-4200 Fax: 818-783-6775