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1 nature to support the business portion of it. I didn't see
2 anything of that nature.

3 Q. Does the IRS require a mileage log for auto expenses?

4 A. Generally, they not only require a log, but it's supposed
5 to be contemporaneous I think is the word they use. In other
6 words, maintained as you go along.

7 Q. Did you see anything in anything that you reviewed
8 produced by Ms. Bell to the Trustee, or in the accounting
9 produced by Ms. Bell that allocated her vehicle use in any
10 fashion that the IRS finds acceptable?

11 A. No. I believe the disbursements were 100 percent of the
12 invoices.

13 Q. All right. Now, we know during a certain period of time
14 that she was working full time for two companies, Elizabeth
15 Andrus, and a company by the name of WPS. So, it would be fair
16 to assume that she was not using the vehicle leased during
17 those periods of time 100 percent on Trust business?

18 A. That would be fair to say.

19 Q. And, that would then include the Chevron card and the
20 Shell Oil Company card. Those were the only two gasoline
21 credit cards you saw?

22 A. I think so. I think those were the only two. The only
23 other fuel -- and I listed there with a notation -- Dulion
24 (phonetic) Brothers, may be farm fuel, which would be Trust
25 related. *

