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1 dollars, it might be 20 cents, so I can't without
2 -- there are no records that would reflect that.
3 Q. The description on Exhibit 7 in the
4 initial invoices refers simply to 48-by-40 Chep
5 pallets, while the description on the invoices
6 beginning August 29, 2000, which is at page 00116
7 and subsequent to that date refer to 48-by-40 Chep
8 repaired pallets.

9 What services, if any, did Buckeye
10 provide with respect to the repair of Chep
11 pallets?

12 A. We've never repaired a Chep pallet. It
13 would just be excess expense for us to -- Abbott
14 doesn't care whether they're repaired or not. And
15 we wouldn't waste our time and effort and money
16 repairing it. So if there's something on here
17 that says we repaired it -- or I see that
18 description here. Is this what you're talking
19 about?

20 Q. Yes. Where it says Chep repaired
21 pallets.

22 A. I don't know why she would have that in
23 the description other than possibly if she was
24 using that inventory ID for one of the shipments

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1 to the bakery or back to Shelbyville, that
2 description may be left over from that. Do you
3 understand what I'm saying? But I don't know why
4 she would put that there. There would be no
5 reason for us to ever repair a Chep pallet.

6 Q. Do these invoices reflect a sale of
7 Chep pallets from Buckeye to Abbott?

8 A. No.

9 Q. Did Buckeye know at the time of these
10 transactions of Chep's ownership claims with
11 respect to these pallets?

12 A. Yes, we did.

13 Q. Why did Buckeye charge sales tax if
14 these transactions involved only the service of
15 transportation, handling and storage as distinct
16 from a sale of the pallets?

17 A. I think like I mentioned before, we
18 charge sales tax on everything unless we have a
19 tax exemption certificate. If that's incorrect,
20 which I don't know if it is or not, but if we
21 don't have a sales tax exemption certificate,
22 you're going to get charged tax whether it's
23 freight, storage, handling, buying pallets,
24 whatever it is.

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1 Q. Did Buckeye, in fact, remit these sales
2 tax collections to the State of Ohio?

3 A. If we collected it, we would remit it,
4 yes.

5 Q. And what documents exist to reflect
6 those sale tax remittances with respect to the
7 Abbott transaction?

8 A. I would assume that our accountant who
9 takes care of that, Pat Murphy, would have
10 remittance records of those.

11 Q. How much commission was Tim Flynn paid
12 on these transactions?

13 A. Two and a half percent.

14 Q. And that's two and a half percent of
15 the gross?

16 A. Yes. Not including the sales tax.

17 Q. How long had it taken Buckeye to
18 accumulate the more than 10,000 pallets that are
19 reflected in these invoices?

20 A. Probably ever since Chep came to the
21 United States with the exception of the few loads
22 that we returned to Kroger or Mills Pride. But
23 was Chep in the United States since what, '92 or
24 '3 or something.