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UNITED STATES DEPARTMENT OF AGRICULTURE
BEFORE THE SECRETARY OF AGRICULTURE

In re:) P & S Docket No. 12-0635
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)
United Producers, Inc.,)
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)
Respondent) Complaint

There is reason to believe that the Respondent named herein has willfully violated the Packers and Stockyards Act, 1921, as amended and supplemented (7 U.S.C. §§ 181 et seq.) (Act) and the regulations promulgated thereunder by the Secretary of Agriculture (9 C.F.R. §§ 201.1 et seq.) (Regulations), and, therefore, this complaint is issued alleging the following:

I.

(a) United Producers, Inc. (Respondent) is a cooperative incorporated and existing under the laws of the State of Ohio. Respondent's mailing address is 8351 North High Street, Suite 250, Columbus, OH 43235.

(b) Respondent is, and at all times material herein was:

1. Engaged in the business of conducting and operating a stockyard, No. MO161, physically located at 22783 US Highway 71, Maryville, MO 64468, which is posted under and subject to the provisions of the Act;
2. Engaged in the business of buying and selling livestock in commerce on a commission basis;
3. Registered with the Secretary of Agriculture as a dealer buying and selling livestock in commerce for its own account or for the account of others; and

4. Registered with the Secretary of Agriculture as a market agency buying and selling livestock in commerce on a commission basis.

II.

On June 1, 2007, a Consent Decision, signed by Respondent, was issued in the case of In re: United Producers, Inc., P&S Docket No. D-07-0079. The Consent Decision ordered Respondent to cease and desist from creating false or misleading records in connection with its activities subject to the Act. In accordance with section 401 of the Act (7 U.S.C. § 221), the Consent Decision further ordered Respondent to keep accounts, records, and memoranda which fully and correctly disclose all of the transactions involved in its business as a livestock dealer and market agency, including but not limited to, true and correct copies of invoices and supporting records pertaining to all cattle purchases, sales, and financing arrangements. The Consent Decision also assessed a civil penalty against Respondent in the amount of Ninety-Six Thousand Dollars (\$96,000.00).

III.

(a) Respondent, on or about the dates and in the transactions set forth in Appendix A and incorporated herein by reference, generated purchase invoices with false information at the request of two registered livestock dealers, Thomas Witt and Louis "Corky" Holle. The invoices, which were produced after the livestock had been purchased at Respondent's Maryville, Missouri posted stockyard, listed purchase prices for livestock that were higher than the actual purchase prices. Mr. Witt and Mr. Holle then provided these invoices to their customers to whom they transferred the livestock. Mr. Witt and Mr. Holle's customers were also customers of Respondent's Maryville, Missouri posted stockyard. In addition, in some instances, the weights of livestock listed on the invoices are unsupported because some loads of livestock

were sorted, but not reweighed before Mr. Witt and Mr. Holle transferred the livestock to their customers, and the weights listed on the invoices were not otherwise supported by a scale ticket.

(b) In a letter dated July 1, 2011 to Jay Johnson, the Regional Director of the Des Moines, Iowa Regional Office of the Packers and Stockyards Program at the time, Bradley J. Warner, Respondent's Controller and Assistant Treasurer, admitted that during a visit to Respondent's Maryville, Missouri posted stockyard, a Packers and Stockyards Program representative had discovered that the price listed on some invoices issued by the stockyard did not match the price printed on the auction sale tickets. In the letter, Mr. Warner further admitted that this practice did not follow Respondent's policy that all transactions must be supported by a scale ticket. Mr. Warner also admitted that he discovered that the buyers had requested the prices be changed on the invoices and that personnel at Respondent's Maryville, Missouri posted stockyard had complied. The letter is attached hereto as Appendix B and incorporated herein by reference.

IV.

Respondent, in connection with its operations subject to the Act, failed to keep and maintain accounts, records, and memoranda that fully and correctly disclosed all transactions involved in its business as a market agency, including, but not limited to, scale tickets, and purchase invoices which completely and accurately reflect the true nature of the transactions as required by section 401 of the Act (7 U.S.C. § 221) and as more fully specified in section 203.4 of the Statements of General Policy Under the Act (9 C.F.R. § 203.4).

V.

By reason of the facts alleged in paragraph III herein, Respondent has willfully violated section 312(a) of the Act (7 U.S.C. § 213(a)) and section 201.55 of the Regulations (9 C.F.R. § 201.55).

By reason of the facts alleged in paragraph IV herein, Respondent has willfully violated section 401 of the Act (7 U.S.C. § 221) by failing to keep and maintain records that fully and correctly disclose all transactions involved in its business subject to the Act.

WHEREFORE, it is hereby ordered that this complaint shall be served upon the Respondent for the purpose of determining whether Respondent willfully violated the Act and the Regulations. Respondent shall have twenty (20) days after receipt of this complaint in which to file an answer with the Hearing Clerk, Room 1031-South Building, United States Department of Agriculture, 1400 Independence Avenue, SW., Washington, DC 20250-9200, in accordance with the Rules of Practice Governing Formal Adjudicatory Proceedings Instituted by the Secretary Under Various Statutes (7 C.F.R. §§ 1.130 et seq.) (Rules of Practice). Allegations not answered shall be deemed admitted for the purpose of this proceeding. Failure to file an answer will constitute an admission of all the material allegations of this complaint.

The Packers and Stockyards Program, Grain Inspection, Packers and Stockyards Administration requests:

1. That unless Respondent fails to file an answer within the time allowed, or files an answer admitting all the material allegations of this complaint, this proceeding be set for oral hearing in accordance with the Rules of Practice; and
2. That such order or orders be issued, including an order requiring Respondent to cease and desist from the violations of the Act and the Regulations found to exist, and assessing

such civil penalties against Respondent as are authorized by the Act and warranted under the circumstances.

Done at Washington, D.C.

this 14 day of September, 2012



Alan R. Christian
Deputy Administrator
Packers and Stockyards Program

Leah C. Battaglioli
Attorney for Complainant
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APPENDIX A



US Department of Agriculture
Grain Inspection, Packers and Stockyards Administration
Packers and Stockyards Program (P&SP)
Mark-Up Schedule

ORIGINAL INVOICE							DECEPTIVE INVOICE															
Purchase Date	Invoice Number	Original Buyer	Buyer No.	Head	Description	Ticket Number	Live Weight	Price	Total Livestock Amount	Sale Date	Invoice Number	Bought For	Buyer No.	Head	Description	Ticket Number	Live Weight	Price	Total Invoice Amount	Price Change	Total Mark Up Amount	Remarks
11/02/10	8420	Tom Witt	700-6	9	MX STR	000164	6,190	\$118.00	\$7,304.20	11/02/10	8415	Cecil Knuth	700-65	9	MX STR		6,190	\$119.00	\$7,366.10	\$1.00	\$61.90	
11/02/10	8420	Tom Witt	700-6	18	BK STR	000187	11,415	\$121.25	\$13,840.88	11/02/10	8415	Cecil Knuth	700-65	18	BK STR		11,415	\$122.25	\$13,954.83	\$1.00	\$114.34	
11/02/10	8420	Tom Witt	700-6	16	BK STR	000700	10,715	\$117.75	\$12,616.91	11/02/10	8415	Cecil Knuth	700-65	16	BK STR		10,715	\$118.75	\$12,724.06	\$1.00	\$107.15	
SUBTOTAL 48							28,320	\$119.32	\$33,761.80	SUBTOTAL 48							28,320	\$120.22	\$34,044.99	\$1.00	\$283.19	Tom Witt received a credit off the total purchase
11/02/10	8420	Tom Witt	700-7	64	MX STR	000148	51,590	\$111.80	\$57,677.62	11/02/10	8415	Cecil Knuth	700-71	40	BK STR		32,245	\$113.80	\$36,694.51	\$2.00	\$644.50	64 head were sorted into 2 groups (40 and 24 head)
11/02/10	8420	Tom Witt	700-7X	24	BK STR	*	(19,345)	\$111.80	(\$21,627.71)	*24 head moved to 700-7X then to 700-72 (Marked-up at next level)										\$2.00	\$644.50	The average weight of 806 lbs was used for sorted weights
SUBTOTAL 40							32,245	\$111.80	\$36,049.91	SUBTOTAL 40							32,245	\$113.80	\$36,694.51	\$2.00	\$644.50	Tom Witt received a credit off the total purchase
11/02/10	8420	Tom Witt	700-7X	10	BK STR	000160	7,910	\$113.80	\$9,001.58													
11/02/10	8420	Tom Witt	700-7X	14	BK STR	000163	11,630	\$111.00	\$12,909.30													
11/02/10	8420	Tom Witt	700-7X	1	BK STR	000205	765	\$112.00	\$856.80	11/02/10	8419	Randy Riniker	700-72	35	BK STR		28,210	\$113.75	\$32,088.87	\$1.81	\$509.43	55 head were sorted into 3 groups (35, 15, and 5 head)
11/02/10	8420	Tom Witt	700-7X	6	BK STR	000601	4,920	\$111.75	\$5,498.10	11/02/10	8419	Randy Riniker	700-72	15	MX STR		12,225	\$112.50	\$13,753.12	\$0.56	\$67.95	No scale tickets to support sorted weights
11/02/10	8420	Tom Witt	700-7X	24	BK STR	*	19,345	\$111.80	\$21,627.71	11/02/10	8419	Randy Riniker	700-72	5	BK STR		4,135	\$114.10	\$4,718.03	\$2.16	\$89.15	* 24 head originated on buyer # 700-7
SUBTOTAL 55							44,570	\$113.94	\$49,893.49	SUBTOTAL 55							44,570	\$113.44	\$50,560.02	\$1.50	\$464.53	Tom Witt received a credit off the total purchase
11/02/10	8420	Tom Witt	700-8	65	MX STR	000156	55,560	\$113.60	\$63,116.16	11/02/10	8416	Jim Manternach	700-81	65	MX STR		55,560	\$114.00	\$63,338.40	\$0.40	\$222.24	
SUBTOTAL 65							55,560	\$113.60	\$63,116.16	SUBTOTAL 65							55,560	\$114.00	\$63,338.40	\$0.40	\$222.24	Tom Witt received a credit off the total purchase
TOTAL 203							160,695	\$113.77	\$182,821.36	TOTAL 203							160,695	\$114.90	\$184,638.22	\$1.13	\$1,816.86	
2	11/02/10	8423	Corky Holle	160-1	10	MX HFR	000225	5,550	\$109.00	\$5,716.50												
11/02/10	8423	Corky Holle	160-1	7	BK HFR	000320	3,633	\$107.00	\$3,889.45													
11/02/10	8423	Corky Holle	160-1	44	BK HFR	000333	22,105	\$110.00	\$24,315.50													
11/02/10	8423	Corky Holle	160-1	13	MX HFR	000351	6,880	\$109.00	\$7,086.40													
11/02/10	8423	Corky Holle	160-1	1	X HFR		535	\$100.00	\$535.00	11/02/10	8422	Bott Cattle Co	18-	75	MX HFR		38,705	\$108.00	\$41,801.40	\$0.67	\$258.55	
TOTAL 75							38,705	\$107.33	\$41,542.85	TOTAL 75							38,705	\$108.00	\$41,801.40	\$0.67	\$258.55	Corky Holle received a check for the difference
3	11/09/10	8455	Tom Witt	700-99	2	BK STR	000230	385	\$120.00	\$462.00												
11/09/10	8455	Tom Witt	700-99	1	BWF HFR	000281	220	\$52.00	\$114.40													
11/09/10	8455	Tom Witt	700-99	3	MX STR	000306	730	\$106.00	\$773.80													
11/09/10	8455	Tom Witt	700-99	2	BK HFR	000312	470	\$115.00	\$540.50													
11/09/10	8455	Tom Witt	700-99	1	BK STR	000358	210	\$115.00	\$241.50													
11/09/10	8455	Tom Witt	700-99	2	BWF HFR	000360	520	\$101.00	\$525.20													
11/09/10	8455	Tom Witt	700-99	1	BWF STR	000394	240	\$60.00	\$144.00	11/09/10	8453	John Phillips	381-	5	MX STR		1,120	\$300.00 H	\$1,500.00	\$34.41	\$385.43	13 head were sorted into 2 groups (5 and 8 head)
11/09/10	8455	Tom Witt	700-99	1	X HFR	000406	135	\$70.00	\$94.50	11/09/10	8455	Tom Witt	700-99	8	MX STR/HFR		1,790	\$77.98	\$1,395.90	(\$21.53)	NA	No scale tickets to support sorted weights
SUBTOTAL 13							2,810	\$99.52	\$2,895.90	SUBTOTAL 13							2,810	\$99.52	\$2,895.90	\$0.00	\$385.43	Calves sorted off were marked-up
11/09/10	8455	Tom Witt	700-6	44	MX STR	000290	26,475	\$116.80	\$30,922.80													
11/09/10	8455	Tom Witt	700-6	8	MX STR	000336	5,035	\$117.00	\$5,890.85													
11/09/10	8455	Tom Witt	700-6	1	X STR	000362	590	\$102.00	\$601.80													
11/09/10	8455	Tom Witt	700-6	1	BK STR	000364	665	\$112.00	\$744.80													
11/09/10	8455	Tom Witt	700-6	2	BK STR	000388	1,345	\$116.00	\$1,560.20	11/09/10	8454	Jeff Manternach	700-55	56	MX STR		34,110	\$120.60	\$41,136.66	\$4.15	\$1,416.11	Remaining calves were marked-down
SUBTOTAL 56							34,110	\$116.49	\$39,720.55	SUBTOTAL 56							34,110	\$120.60	\$41,136.66	\$4.15	\$1,416.11	Tom Witt received a credit off the total purchase
11/09/10	8455	Tom Witt	700-28	2	BK HFR	000167	1,715	\$96.00	\$1,644.40													
11/09/10	8455	Tom Witt	700-28	59	MX HFR	000176	49,085	\$102.00	\$50,066.70													
11/09/10	8455	Tom Witt	700-28	3	CHAR HFR	000207	2,345	\$95.00	\$2,227.75													
11/09/10	8455	Tom Witt	700-28	1	BK HFR	000219	915	\$94.50	\$864.68	11/09/10	8449	Leonard Cattle Company	190-1	65	MX HFR		54,080	\$102.40	\$55,357.44	\$1.00	\$551.91	
SUBTOTAL 65							54,060	\$101.40	\$54,815.53	SUBTOTAL 65							54,060	\$102.40	\$55,357.44	\$1.00	\$541.91	Tom Witt received a credit off the total purchase
TOTAL 134							91,080	\$106.97	\$97,431.98	TOTAL 134							91,080	\$109.12	\$99,390.00	\$2.15	\$2,843.45	

ORIGINAL INVOICE										DECEPTIVE INVOICE										Remarks			
Purchase Date	Invoice Number	Original Buyer	Buyer No.	Head	Description	Ticket Number	Live Weight	Price	Total Livestock Amount	Sale Date	Invoice Number	Bought For	Buyer No.	Head	Description	Ticket Number	Live Weight	Price	Total Invoice Amount		Price Change	Total Mark Up Amount	
11/09/10	8444	3-M Farms (Corky Holte)	18-0	70	MX HFR	000309	30,000	\$122.80	\$36,840.00	11/09/10	8445	Rupiper Auction	1500-	70	MX HFR		30,000	\$123.10	\$36,930.00	\$0.30	\$90.00	Corky Holte received a check for the difference	
			TOTAL	70			30,000	\$122.80	\$36,840.00				TOTAL	70			30,000	\$123.10	\$36,930.00	\$0.30	\$90.00		
11/30/10	8545	Tom Witt	700-8	59	MX STR	000267	51,800	\$110.80	\$57,394.40	11/30/10	8515	Leonard Cattle Company	190-1	59	MX STR		51,800	\$111.30	\$57,653.40	\$0.50	\$259.00	Tom Witt received a credit off the total purchase	
				59			51,800	\$110.80	\$57,394.40					59			51,800	\$111.30	\$57,653.40	\$0.50	\$259.00		
11/30/10	8545	Tom Witt	700-81	60	MX STR	000277	53,255	\$113.70	\$60,550.94	11/30/10	8515	Leonard Cattle Company	190-1	60	MX STR		53,255	\$114.20	\$60,817.21	\$0.50	\$266.27	Tom Witt received a credit off the total purchase	
				60			53,255	\$113.70	\$60,550.94					60			53,255	\$114.20	\$60,817.21	\$0.50	\$266.27		
11/30/10	8545	Tom Witt	700-8X	56	BK STR	000273	49,305	\$114.00	\$56,207.70	11/30/10	8515	Leonard Cattle Company	190-1	56	BK STR		49,305	\$114.50	\$56,454.22	\$0.50	\$246.52	Tom Witt received a credit off the total purchase	
11/30/10	8545	Tom Witt	700-8X	8	BK STR	000304	7,265	\$109.75	\$7,973.34	11/30/10	8515	Leonard Cattle Company	190-1	8	BK STR		7,265	\$110.25	\$8,009.66	\$0.50	\$36.32		
				64			56,570	\$113.45	\$64,181.04					64			56,570	\$113.95	\$64,463.88	\$0.50	\$282.84		
11/30/10	8545	Tom Witt	700-9	55	MX STR	000270	53,240	\$110.30	\$58,723.72	11/30/10	8515	Leonard Cattle Company	190-1	55	MX STR		53,240	\$110.80	\$58,989.92	\$0.50	\$266.20	Tom Witt received a credit off the total purchase	
11/30/10	8545	Tom Witt	700-9	3	BK STR	000302	2,875	\$106.75	\$3,069.06	11/30/10	8515	Leonard Cattle Company	190-1	3	BK STR		2,875	\$107.25	\$3,083.43	\$0.50	\$14.37		
				58			56,115	\$110.12	\$61,792.78					58			56,115	\$110.62	\$62,073.35	\$0.50	\$280.57		
			TOTAL	241			217,740	\$112.02	\$243,919.16				TOTAL	241			217,740	\$112.52	\$245,007.84	\$0.50	\$1,088.68		
12/07/10	8591	Corky Holte	18-7	16	BK STR	000316	10,225	\$129.25	\$13,215.81	12/07/10	8575	Gary Rupiper	1500-	16	BK STR		10,225	\$129.50	\$13,241.37	\$0.25	\$25.56	Corky Holte received a check for the difference	
12/07/10	8591	Corky Holte	18-7	11	BK STR	000408	6,625	\$129.00	\$8,546.25	12/07/10	8575	Gary Rupiper	1500-	11	BK STR		6,625	\$129.25	\$8,562.81	\$0.25	\$16.56		
12/07/10	8591	Corky Holte	18-7	13	MX STR	000413	8,210	\$131.00	\$10,755.10	12/07/10	8575	Gary Rupiper	1500-	13	MX STR		8,210	\$131.25	\$10,775.61	\$0.25	\$30.51		
12/07/10	8591	Corky Holte	18-7	16	BK STR	000419	10,355	\$131.00	\$13,565.05	12/07/10	8575	Gary Rupiper	1500-	16	BK STR		10,355	\$131.25	\$13,590.93	\$0.25	\$25.88		
12/07/10	8591	Corky Holte	18-7	18	BK STR	000437	11,175	\$129.00	\$14,415.75	12/07/10	8575	Gary Rupiper	1500-	18	BK STR		11,175	\$129.20	\$14,438.10	\$0.20	\$22.35		
			TOTAL	74			46,590	\$129.85	\$60,497.96				TOTAL	74			46,590	\$130.09	\$60,608.83	\$0.24	\$110.87		
12/14/10	8636	Tom Witt	700-27	23	RED HFR	000242	15,915	\$109.85	\$17,482.63	12/14/10	8626	Leonard Cattle Company	190-1	23	RED HFR		15,915	\$110.35	\$17,562.20	\$0.50	\$79.57		Tom Witt received a credit off the total purchase
12/14/10	8636	Tom Witt	700-27	26	MX HFR	000244	19,725	\$107.85	\$21,273.41	12/14/10	8626	Leonard Cattle Company	190-1	26	MX HFR		19,725	\$108.35	\$21,372.03	\$0.50	\$98.62		
12/14/10	8636	Tom Witt	700-27	16	MX HFR	000248	11,650	\$110.75	\$12,902.38	12/14/10	8626	Leonard Cattle Company	190-1	16	MX HFR		11,650	\$111.25	\$12,960.62	\$0.50	\$58.24		
12/14/10	8636	Tom Witt	700-27	13	BK HFR	000259	17,120	\$109.75	\$18,789.20	12/14/10	8626	Leonard Cattle Company	190-1	23	BK HFR		17,120	\$110.25	\$18,874.80	\$0.50	\$85.60		
12/14/10	8636	Tom Witt	700-27	17	BK HFR	000319	12,090	\$112.90	\$13,649.61	12/14/10	8626	Leonard Cattle Company	190-1	17	BK HFR		12,090	\$113.40	\$13,710.06	\$0.50	\$60.45		
				105			76,500	\$109.93	\$84,097.23					105			76,500	\$110.43	\$84,479.71	\$0.50	\$382.48		
12/14/10	8636	Tom Witt	700-8	62	MX STR	000183	53,490	\$112.60	\$60,228.74	12/14/10	8626	Leonard Cattle Company	190-3	62	MX STR		53,490	\$113.10	\$60,497.19	\$0.50	\$267.45	Tom Witt received a credit off the total purchase	
12/14/10	8636	Tom Witt	700-8	58	MX STR	000186	52,580	\$112.30	\$59,047.34	12/14/10	8626	Leonard Cattle Company	190-2	58	MX STR		52,580	\$112.80	\$59,310.24	\$0.50	\$262.90		
				120			106,070	\$112.45	\$119,276.08					120			106,070	\$112.95	\$119,807.43	\$0.50	\$530.35		
12/14/10	8636	Tom Witt	700-8X	61	BK STR	000190	52,400	\$116.80	\$61,203.20	12/14/10	8626	Leonard Cattle Company	190-2	61	BK STR		52,400	\$117.30	\$61,465.20	\$0.50	\$262.00	Tom Witt received a credit off the total purchase	
				61			52,400	\$116.80	\$61,203.20					61			52,400	\$117.30	\$61,465.20	\$0.50	\$262.00		
			TOTAL	286			234,970	\$112.60	\$264,577.51				TOTAL	286			234,970	\$113.10	\$265,752.34	\$0.50	\$1,174.83		
12/28/10	2603	Tom Witt	700-	5	BK COW	000005	6,465	\$895.00H	\$4,425.00	12/28/01	2602	Ed Day	185-	12	BK COW		14,890	\$925.00H	\$11,100.00	\$49.71H	\$580.00	205 lbs were not transferred. Weight did not effect the price as they were sold by the head. Tom Witt received a credit off the total purchase	
12/28/10	2603	Tom Witt	700-	1	BK COW	000006	1,170	\$600.00H	\$600.00					12	BK COW		14,890	\$925.00H	\$11,100.00	\$49.17H	\$580.00		
12/28/10	2603	Tom Witt	700-	5	BK COW	000036	6,260	\$935.00H	\$4,675.00														
12/28/10	2603	Tom Witt	700-	1	BK COW	000056	1,200	\$810.00H	\$810.00														
				12			15,095	\$875.83H	\$10,510.00														
01/18/11	8744	Tom Witt	700-45	11	BK STR	000252	4,945	\$159.50	\$7,887.28	01/18/11	8768	Corky Holte	18-9	101	MX STR		49,425	\$156.70	\$77,448.97	\$1.00	\$495.39	Corky Holte turned around and marked-up the price \$1 cwt to Keith Larson (Limestone Trail Cattle) Tom Witt received a credit off the total purchase	
01/18/11	8744	Tom Witt	700-45	1	BK STR	000268	465	\$157.00	\$730.05					101			49,425	\$156.70	\$77,448.97	\$1.00	\$495.39		
01/18/11	8744	Tom Witt	700-45	19	BK STR	000295	9,755	\$154.00	\$15,022.70														
01/18/11	8744	Tom Witt	700-45	8	MX STR	000322	3,470	\$161.00	\$5,586.70														
01/18/11	8744	Tom Witt	700-45	11	BK STR	000380	5,190	\$156.00	\$8,096.40														
01/18/11	8744	Tom Witt	700-45	16	MX STR	000373	8,180	\$154.00	\$12,597.20														
01/18/11	8744	Tom Witt	700-45	23	MX STR	000425	11,345	\$156.25	\$17,726.56														
01/18/11	8744	Tom Witt	700-45	7	BK STR	000536	3,515	\$154.25	\$5,421.89														
01/18/11	8744	Tom Witt	700-45	5	BK STR	000550	2,560	\$151.75	\$3,884.80														
				101			49,425	\$155.70	\$76,959.58														

ORIGINAL INVOICE										DECEPTIVE INVOICE													
Purchase Date	Invoice Number	Original Buyer	Buyer No.	Head	Description	Ticket Number	Live Weight	Price	Total Livestock Amount	Sale Date	Invoice Number	Bought For	Buyer No.	Head	Description	Ticket Number	Live Weight	Price	Total Invoice Amount	Price Change	Total Mark Up Amount	Remarks	
-10	01/18/11	8768	Corley Holle	18-9	101	MX STR		49,425	\$156.70	\$77,448.97	01/18/11	8760	Umestone Trail Cattle	18-5	101	MX STR		49,425	\$157.70	\$77,943.22	\$1.00	\$494.25	Tom Witt purchased the calves at UPI and marked the price up \$1.00 to Corley Holle Corley Holle received a check for the difference
				TOTAL	101			49,425	\$156.70	\$77,448.97				TOTAL	101			49,425	\$157.70	\$77,943.22	\$1.00	\$494.25	
-11	01/25/11	8807	Tom Witt	700-14	10	BK HFR	000180	4,335	\$138.50	\$6,005.98	01/25/11	8802	Rupiper Auction	106-	10	BK HFR		4,335	\$139.50	\$6,047.32	\$1.00	\$43.34	
	01/25/11	8807	Tom Witt	700-14	9	BK HFR	000258	3,740	\$142.25	\$5,320.15	01/25/11	8802	Rupiper Auction	106-	9	BK HFR		3,740	\$143.25	\$5,357.55	\$1.00	\$37.40	
				TOTAL	19			8,075	\$140.24	\$11,326.13				TOTAL	19			8,075	\$141.24	\$11,404.87	\$1.00	\$80.74	Tom Witt received a credit off the total purchase
-12	02/15/11	8899	Tom Witt	700-8	61	MX STR	000148	54,405	\$117.20	\$63,762.66	02/15/11	8885	Leonard Cattle Company	190-2	61	MX STR		54,405	\$118.20	\$64,306.71	\$1.00	\$544.05	Tom Witt received a credit off the total purchase
				TOTAL	61			54,405	\$117.20	\$63,762.66				TOTAL	61			54,405	\$118.20	\$64,306.71	\$1.00	\$544.05	
-13	03/15/11	8981	Tom Witt	700-17	1	BK COW	000003	995	\$70.00	\$696.50													
	03/15/11	8981	Tom Witt	700-17	1	BK COW	000011	835	\$50.00	\$417.50													
	03/15/11	8981	Tom Witt	700-17	1	BWF COW	000029	885	\$59.00	\$522.15													
	03/15/11	8981	Tom Witt	700-17	1	BWF COW	000037	890	\$84.00	\$831.60													
	03/15/11	8981	Tom Witt	700-17	1	BK COW	000055	910	\$55.00	\$500.50													
	03/15/11	8981	Tom Witt	700-17	1	CHAR HFR	000083	1,185	\$87.50	\$1,036.88													
	03/15/11	8981	Tom Witt	700-17	3	BK COW	000141	3,135	\$95.00	\$2,978.25													
	03/15/11	8981	Tom Witt	700-17	4	BK COW	000142	4,970	\$80.00	\$3,976.00													
	03/15/11	8981	Tom Witt	700-17	1	RED COW	000146	990	\$90.00	\$891.00													
	03/15/11	8981	Tom Witt	700-17	2	BK HFR	000158	1,965	\$98.25	\$1,930.61													
	03/15/11	8981	Tom Witt	700-17	2	CHAR HFR	000159	2,240	\$79.90	\$1,780.80													
	03/15/11	8981	Tom Witt	700-17	44	MX HFR	000174	35,630	\$113.00	\$40,261.90													
	03/15/11	8981	Tom Witt	700-17	3	MX HFR	000184	2,455	\$111.90	\$2,737.33													
	03/15/11	8981	Tom Witt	700-17	1	BK HFR	000185	985	\$93.00	\$916.05													
	03/15/11	8981	Tom Witt	700-17	2	RED HFR	000205	1,910	\$95.50	\$1,824.05													
	03/15/11	8981	Tom Witt	700-17	1	BK HFR	000223	875	\$95.00	\$831.25													
	03/15/11	8981	Tom Witt	700-17	2	BK HFR	000244	1,515	\$81.00	\$1,551.15													
	03/15/11	8981	Tom Witt	700-17	8	BK HFR	000245	6,895	\$109.75	\$7,567.26													
	03/15/11	8981	Tom Witt	700-17	9	MX HFR	000257	7,270	\$112.00	\$8,142.40													
	03/15/11	8981	Tom Witt	700-17	1	CHAR HFR	000281	815	\$112.00	\$912.80													
	03/15/11	8981	Tom Witt	700-17	13	BK HFR	000233	9,630	\$115.50	\$11,127.65													
	03/15/11	8981	Tom Witt	700-17	1	BK HFR	000331	820	\$75.00	\$615.00													
	03/15/11	8981	Tom Witt	700-17	1	X HFR	000332	960	\$85.00	\$816.00													
	03/15/11	8981	Tom Witt	700-17	2	MX HFR	000354	1,730	\$90.50	\$1,565.65													
	03/15/11	8981	Tom Witt	700-17	1	BK HFR	000372	850	\$107.00	\$909.50													
	03/15/11	8981	Tom Witt	700-17	1	BK HFR	000429	715	\$110.00	\$786.50													
	03/15/11	8981	Tom Witt	700-17	1	BK HFR	000457	860	\$97.00	\$834.20													
	03/15/11	8981	Tom Witt	700-17	4	BK HFR	000458	4,390	\$94.00	\$4,126.60													
	03/15/11	8981	Tom Witt	700-17	1	BWF COW	000130	1,140	\$78.00	\$889.20	03/15/11	8978	Leonard Cattle Company	190-2	65	MX HFR		51,535	\$114.97	\$59,249.78	\$12.50	\$6,443.54	136 head were sorted into 2 groups (65 and 51 head) No scale tickets to support sorted weights Calves sorted off were marked-up
	03/15/11	8981	Tom Witt	700-17	2	BK COW	000157	2,075	\$83.50	\$1,732.63	03/15/11	8981	Tom Witt	700-17	51	MX HFR		49,485	\$89.96	\$44,515.13	(\$12.51)	NA	Remaining calves were marked-down
									NET FEE	\$253.00													
				SUBTOTAL	116			101,020	\$102.72	\$108,744.81				SUBTOTAL	116			101,020	\$102.72	\$108,764.91	\$0.00	\$6,190.54	Tom Witt received credit off the 51 calves not transferred
	03/15/11	8981	Tom Witt	700-9	57	MX STR	000167	55,280	\$114.10	\$63,074.48	03/15/11	8978	Leonard Cattle Company	190-1	57	MX STR		55,280	\$115.10	\$63,627.26	\$1.00	\$552.78	
	03/15/11	8981	Tom Witt	700-9	50	BK STR	000170	49,325	\$114.40	\$56,477.80	03/15/11	8978	Leonard Cattle Company	190-1	50	BK STR		49,325	\$115.40	\$56,921.05	\$1.00	\$493.25	
	03/15/11	8981	Tom Witt	700-9	1	BK STR	000367	990	\$103.00	\$1,019.70	03/15/11	8978	Leonard Cattle Company	190-1	1	BK STR		990	\$104.00	\$1,029.60	\$1.00	\$9.90	
				SUBTOTAL	108			105,595	\$114.14	\$120,521.98				SUBTOTAL	108			105,595	\$115.14	\$121,577.91	\$1.00	\$1,058.98	Tom Witt received a credit off the total purchase
				TOTAL	224			206,615	\$104.55	\$224,286.89				TOTAL	224			206,615	\$109.06	\$225,342.82	\$0.51	\$7,246.47	
14	05/10/11	9148	Tom Witt	700-18	1	BK COW	000051	1,230	\$80.00	\$984.00													
	05/10/11	9148	Tom Witt	700-18	4	BK COW	000061	3,605	\$90.50	\$3,262.53													
	05/10/11	9148	Tom Witt	700-18	1	RED HFR	000080	1,710	\$75.00	\$1,282.50													
	05/10/11	9148	Tom Witt	700-18	2	BK COW	000091	2,165	\$89.50	\$1,937.68													
	05/10/11	9148	Tom Witt	700-18	5	BK COW	000093	4,690	\$95.50	\$4,478.95													
	05/10/11	9148	Tom Witt	700-18	1	BK COW	000095	910	\$84.00	\$764.40													
	05/10/11	9148	Tom Witt	700-18	1	BK COW	000179	1,025	\$95.50	\$978.88													

