Exhibit M

List of Equipment for Alvarado with Receipts

10-7-06

Martins Dive Gear

(MBDC 831-656-04[illegible] Scott)

1) DRYSUIT - DUI 50/50 (color Black & Silver Grey)
(Size - Large) (Boot size 12) ($2100)
Pocket on Right side

2) DRYSUIT undergarment - U.S.I.A. - Exothermo
(size Large) ($120.00)

3) Shoulder strap weight Belt - D.U.I. (size Large)
(40 lb's of 5 lb each soft weights) ($100)
(Belt $105.00)

4) Force Fin's (PRO Black) (size XXL) ($195.00)

5) Bouyancy Compensator - Scuba PRO classic Plus
(size Large) (Black) ($680)

6) 1st stage Regulator - Oceanic Delta (4) IV/FDX-10
~~[illegible]~~ ($500.00)

7) Gauge Package - Ocenic SW IV max depth Navco
(Black) ($235.00)

8) Mask - Oceanic Shadow (Black) $80

9) Snorkel - Oceanic - ultradry - $45

10) Dive knife - Remora Hypalloy Blunt $40

11) Hood - SeaSoft Ti Pro (Large) - $80.00

12) Dive Bag - Oceanic Premeir 2 - $240

13) Glove's - SeaSoft - (Large) - $50

14) Wetsuit - ScubaPro - ~~Ruffle~~ Barrier steamer - Large
$300

Smack
Jared

Monterey Bay Dive Center
225 Cannery Row
Monterey, CA 93940

SO # 709 1/26/2007 Customer Order
Held: No Archived: No

Department of Water Resources

P.O.# 4500113107

Ship: 1/26/2007 Cancel: 1/26/2007

Item #	Alt	Size	Due	Price
297	Black		1	79.99
Shadow Mask				
980	Black		1	239.99
Premier 2 Bag				
1239	Black		1	115.00
Remora Hydralloy Blunt				
1245	Black	L	1	119.99
Exotherm I Undergarment				
1957	Black	XXL	1	199.95
Pro Fins w/Bungees				
5588	5mm	LG	1	59.99
5mm Kevlar Gloves				
3619		LG	1	79.99
Drysuit Hood w/Zip				
5994	Blk/Slv	L	1	761.99
Classic Plus w/ Bal Inflator				

Item #	Alt	Size	Due	Price
6413	Black	1	1	322.00
5mm EverFlex Steamer Men's				
6622			1	499.99
Delta 4 / FDX 10 Regulator				
7924			1	294.99
SWIV Max Depth Navcom				
8048	Black		1	44.99
UltraDry Snorkel				

SubTotal: 2,752.96

Total: 2,752.96
0.000 % Tax 0.00
Deposit Balance 0.00
Balance Due: 2,752.96

Associate: berg 2/15/2007 10:12:31 AM

Monterey Bay Dive Center
225 Cannery Row
Monterey, CA 93940

SO # 708 1/26/2007 Customer Order
Held: No Archived: No

Department of Water Resources

P.O.# 4500112560

Ship: 1/26/2007 Cancel: 1/26/2007

Item #	Alt	Size	Due	Price
604	Black	M	1	104.99
Classic Weight & Trim				
1026	Red	5	8	99.92
Pouch Weight				
1239	Black		1	115.99
Remora Hydralloy Blunt				
1245	Black	L	1	119.99
Exotherm I Undergarment				
1584			9	405.00
Hydro				
1957	Black	XXL	1	199.95
Pro Fins w/Bungees				
3681			4	160.00
Annual BC Service				
5994	Blk/Slv	L	1	761.99
Classic Plus w/ Bal Inflator				

Item #	Alt	Size	Due	Price
6441	Blu/Blk	L	1	273.00
5mm EverFlex Steamer Men's				
6582			8	99.99
MK3 Repair Kit				
8575			2	80.00
Air2 Std/Alt Gen. Repair Kit				

SubTotal 2,354.92

Total 2,354.92
0.000 % Tax 0.00
Deposit Balance: 0.00
Balance Due: 2,354.92

Associate: berg 2/15/2007 10:13:08 AM