

DECLARATION OF DANIEL J. HOWARD

I, Daniel J. Howard, do hereby declare:

1. I current am a resident and Citizen of Canada and the United States. I'm also the CEO of my security management and consulting company, Global Risk, Ltd.

2. I have known and been associated with Chuck Foster since 2009. From then to date, I have served as a volunteer in two organizations with which Chuck is involved. One is a non-profit organization known to me as WishCruise Navy (WCN). The other is a for-profit business created in 2013 and known to me as WishCruise Pirate Adventures, Ltd. The latter is a Nevada limited liability company (WCPA), which was created to generate and provide event/activity related support and revenue for WCN as well as other non-profit youth causes.

3. Regarding Dale Merkel and Theresa Keeping, I have known Theresa since grade school and, from time-to-time, particularly during the latter months of 2012 and until April, 2013, I was a confidant to Theresa on some of her intended investments and purchases. This included WCPA and Canadian businesses known to me as Vinking Marine Enterprises and Port Harmon Authority.

4. I have known Dale as a male companion and business associate of Theresa's since summer of 2007. As with Theresa, I was also a confidant to Dale regarding WCPA and the same Canadian businesses indicated above.

5. My declaration is based upon my having personally been present and witnessed as a participant and/or as observer regarding meetings, conversations, email communications, document review, etc. pertaining to WCPA in which Theresa, Dale and Chuck are now litigant parties, based upon what I witnessed

1 as a confidant to Theresa and Dale regarding WCPA and Vinking/Port Harmon.

2 6. My personal and business relationship with Theresa and Dale ended in
3 April of 2013 when facts and evidence indicated Theresa and Dale had been, and
4 were continuing to make false, misleading statements about WCPA, Chuck and,
5 more specifically, for their taking and using WCPA investment/capitalization
6 funds for personal Vinking/Port Harmon and related property/land investments
7 and/or purchases.

8 7. On January 22, 2013, and Theresa and Dale had expressed their
9 investment and/or partnership interest in the proposed WCPA business, I arranged
10 for an introductory meeting in Las Vegas, Nevada USA. In addition to myself,
11 present at this meeting were Theresa, Dale, Chuck, Mary Ann Mercer, John Blink
12 and Mary Carson. John Blink is a former vice-president of marketing for Boyd
13 Gaming and resides in Las Vegas, Nevada; Mary Carson resides in Fort
14 McMurray and is a Canadian Realtor; Mary Ann Mercer is a former home
15 developer/builder, realtor, political pollster, and who now is serves as Chuck's
16 administrative assistant for WCN and WCPA.

17 8. On January 23-26, 2013:, Chuck and Mary Ann returned to California
18 while I and Mary Carson remained in Las Vegas. During the week, Mary Carson
19 and I attended social activities with Dale and Theresa.

20 9. After leaving Mary at the Las Vegas airport for her return flight to
21 Canada, accompanied by Theresa and Dale, I drove to Long Beach, California for
22 WCPA follow-up meetings, investment partnership discussions, to inspect
23 proposed dock locations, and meet business officials having knowledge of, who
24 were already involved with, or were anticipating becoming involved with Chuck
25 and the WCPA business.

26 10. Chuck and Mary Ann met us at the Queen Mary (ship) Hotel, and after
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1 we had checked-in and taken our belongings to our staterooms, we all met in the
2 ship's observation deck/lounge for beverages, snacks and mostly social
3 conversation. Later that evening, we dined in the ship's Promenade Café during
4 which the weekend's meeting and location inspection agenda regarding WCPA
5 was discussed.

6 11. On January 27, 2013, I was present with Theresa, Dale and Chuck at
7 the Gambol Marine Industries where the requirements and process to build the
8 desired "*pirate ship*" were discussed with Gambol's vice-president, John
9 Bridwell. During this meeting, Theresa told Mr. Bridwell that she was in town to
10 evaluate a WCPA partnership opportunity which, if accepted, she would be
11 "underwriting the costs of the pirate ship's construction."
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13 12. After the Gambol meeting, I drove Theresa, Dale and Chuck to the
14 office of Long Beach Marina Bureau Manager, Mark Sandoval. Here, the
15 discussion focus was the proposed Pine Avenue Pier as the Port o' Call dock
16 location for WCPA in Long Beach's prestigious Rainbow Harbor and Shoreline
17 Village. During this meeting, Theresa and Dale asked Mr. Sandoval about his
18 knowledge and support level of the WCPA business plan and the proposed dock
19 location. After receiving the knowledge and favorable support confirmation
20 response from Mr. Sandoval, Theresa enthusiastically shared her interest in
21 investing and becoming a WCPA business partner and provide the financial
22 support for WCPA's pirate ship's construction and initial start-up/operating
23 capital.
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25 13. After we returned to the Queen Mary, Mary Ann joined us, and we
26 all went to lunch at Lucille's BBQ Restaurant located nearby. When we got back
27 to the Queen Mary, we all met on the ship's upper sun deck to continue our
28 WCPA investment/partnership discussions which included review of the

1 proposed WCPA investment/partnership documents Chuck had previously given
2 to Theresa and Dale.

3 14. We took a break late that afternoon then met again around sunset time
4 in the ship's Observation Bar where the conversation continued to be about
5 WCPA along with personal information being shared by each of us. The meeting
6 ended with the understanding we'd meet in Theresa and Dale's Stateroom in the
7 morning to talk about and decide what Theresa and Dale had decided.

8 15. Chuck and Mary Ann left shortly after dark knowing that Theresa,
9 Dale and I had prior dinner plans with a couple Theresa and Dale had recently
10 met during their stay in Las Vegas.

11 16. On January 28, 2013, Chuck and Mary Ann met with me in my room
12 early Monday morning to discuss our next meeting with Theresa and Dale in their
13 Eisenhower Stateroom suite at 10:00 AM. We discussed what we collectively
14 believe would be the most important aspects of the investment/partnership
15 opportunity, review the two or three pages of the building plans Chuck had
16 obtained from the ship's design architect, attempt to answer any additional
17 questions then ask if and to what degree Theresa and Dale would be interested in
18 participating. Chuck and I then reviewed the proposed partnership agreement, of
19 which I have attached a copy to my declaration.
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21 17. Chuck, Mary Ann and I entered the ship's Eisenhower Stateroom and
22 met with Theresa and Dale about 10:00 AM as planned. After Chuck gave a
23 brief recap of what he believed had been discussed and accomplished to date, he
24 then showed the ship's design plans about which Theresa seemed to take a high
25 level of interest. With her focus being on the ship's equipment and boating related
26 products, Mary Ann excused herself stating she wanted to get something for
27 Theresa.
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1 18. Shortly after Mary Ann's departure, Chuck began summarizing his
2 explanation of the investment vs. partnership opportunities, at which time Theresa
3 interrupted Chuck and said, "*Stop! We want to do this!*" *We want to be your*
4 *partners!*" Chuck was surprised at the interruption and asked, "*Are you sure!*"
5 Theresa answered, "*I'm sure.*" and Dale added, "*We're both sure!*"

6 19. After the initial handshakes and hugging ended, there was a review
7 and some discussion about some initial modifications to the agreement Chuck had
8 previously provided. About a half hour later, Chuck, Theresa and Dale said they
9 were satisfied with the modified partnership agreement document and taking
10 turns, Chuck, Theresa, then Dale initialed each page of the document, then signed
11 the signature page.
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13 20. As Dale was initialing and signing the agreement, Theresa explained
14 she would use the information within this agreement to set up a numbered
15 Canadian corporation and a special holding-trust bank account that she would
16 create for the distribution of agreed capital to be exclusively used for shipbuilding
17 and WCPA start-up/operating expenses. And this account would later be
18 used to receive the 49% annual share of WCPA's net revenue. Theresa explained
19 that, for tax purposes, the Agreement would again have to be modified and her
20 name would need to be replaced by the name of the numbered Canadian
21 corporation.
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23 21. Just minutes after Dale had finished his agreement signing, Mary Ann
24 returned with two large boat product/equipment catalogs she had obtained for
25 Theresa. As Mary Ann was entering the Stateroom, Chuck, in my, Theresa and
26 Dale's presence, loudly and enthusiastically said something like, "*Come meet our*
27 *new partners*" or "*we have new partners!?*" He then explained that Theresa was
28 now WCPA's president with financial oversight and the organizations official

1 artist and painter. Also explained was that Dale was vice-president, also having
2 financial oversight, as well as his being the company's official photographer

3 22. The meeting was adjourned shortly thereafter with our next destination
4 being the Queen Mary's promenade restaurant for lunch. After Dale and Mary
5 Ann had left the Stateroom, Theresa stopped Chuck and me as we approached the
6 exit door and quietly said, "*Just between us, before we leave tomorrow, I want a*
7 *revised copy of this agreement with all of the information, including the additions*
8 *and changes made to the contract we just signed.*" She further explained that,
9 "*It's my money that's being put up, not Dale's. And since I'll be the sole owner of*
10 *the Canadian holding-trust corporation, I want my name only to be identified as*
11 *having the 49% ownership interest.*"

12 23. After lunch, Dale and Theresa went on a guided ship's tour; Chuck,
13 Mary Ann and I spent the rest of the afternoon in my Stateroom relaxing. That
14 evening, we all ate dinner at the Bottle Inn restaurant in Hermosa Beach. The
15 evening was festive with much talk about how excited Theresa and Dale were
16 about their new WCPA partnership. We left the restaurant about 10:00 pm. I
17 remember Dale paying for the dinner.

18 24. On January 29, 2013, we all met the next morning for an early
19 breakfast at the Queen Mary's Promenade Café' after which Chuck later informed
20 me that he'd given the revised agreement to Theresa and was to get a signed copy
21 prior to her departure.

22 25. An hour or so later, Theresa called and said she and Dale were in the
23 lobby and ready to check out. We all took the elevator near the hotel's main
24 entrance/exit and I went to get my car parked nearby. Chuck said his goodbye's,
25 then left stating he would get the gift basket items Theresa had left in the
26 Eisenhower Stateroom and would go wait for our return in my Stateroom.
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1 26. With Mary Ann accompanying Theresa in the back seat, I drove
2 Theresa and Dale to the Los Angeles International Airport. When Mary Ann and
3 I returned to the Queen Mary, Chuck was asleep in the Stateroom. A short while
4 later, he and Mary Ann left for Huntington Beach.

5 27. It was a day or two later that Chuck informed me that Theresa had not
6 returned the signed copy of the initial agreement nor the revised document she
7 requested and had been provided. Chuck mentioned, and I agreed, this did not
8 appear to be intentional, but likely due to all of the excitement, coupled with
9 Theresa having talked about having a sore through and being tired.

10 28. From January 27-29, 2013, I was present at all breakfast, lunch and/or
11 dinner meetings involving Theresa, Dale, Chuck and Mary Ann where WCPA
12 logistics, costs, revenue and other aspects of the WCPA business
13 investment/partnership proposal were discussed.

14 29. During February of 2013, I had received emails and copies of
15 documents indicating Theresa had set up the promised Canadian bank trust-
16 holding account for WCPA as previously agreed; that the bank account balance
17 was in excess of \$1.4+ million, and that \$53,000+ had been wire-transferred from
18 this account into WCPA's bank account in Las Vegas, Nevada. I was also copied
19 on an email indicating Chuck had given Theresa and Dale bank account details
20 whereby they had unrestricted viewing access to, and could monitor the WCPA
21 Nevada bank account at any time.

22 30. On February 16-20, 2013: I, Chuck and Michael Lesner were in South
23 Padre Island, Texas, to spend time aboard the "Black Dragon" and learn what we
24 could about this existing and highly successful "pirate ship" operation.
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1 31. During March, 2013, I met in Stephenville, Newfoundland and
2 Labrador, Canada, at the Port Harmon Authority office to discuss the
3 VinKing/Port Harmon
4 Authority project. Present were Theresa, Colleen Oliver, Gary Rideout, Fred
5 Young and Vinking's receptionist, "Kim." Later that evening, I met with
6 Theresa, Oliver and Rideout for dinner at one of Theresa's homes in Port au Port
7 West, Newfoundland and Labrador, Canada, where the Vinking/Port Harmon
8 Authority projects were discussed, along with Theresa's ownership interest in and
9 future plans for WCPA.

10 32. I subsequently met with Dan Villeneuve at the Holiday Inn in
11 Stephenville, Newfoundland and Labrador, Canada, and discussed the
12 VinKing/Port Harmon Authority projects, as well as Theresa's ownership interest
13 and future plans for WCPA.

14 33. I also met again with Colleen Oliver at the Port Harmon Authority
15 offices and at the Holiday Inn in Stephenville, Newfoundland and Labrador,
16 Canada, and discussed the VinKing/Port Harmon Authority projects, along with
17 Theresa's ownership interest in and future plans for WCPA.

18 34. I was present with Chuck in Huntington Beach during a phone
19 conversation between Theresa and Dale. The nature of the conversation was that
20 Theresa's attorney and accountant were out of town and not available until after
21 the Easter Holidays. To protect the agreed upon ship's construction and delivery
22 date, Theresa and Dale requested Chuck make the ship's initial \$50,000 down
23 payment so construction could begin, and that he would be reimbursed from the
24 next bank wire transfer on or before April 3, 2013.

25 35. While I was at the Gambol Industries boatyard, Dale contacted me by
26 telephone and advised me he needed more time to arrange the next money
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1 transfer. His explanation was that Theresa was having problems arranging the
2 next money transfer for the shipbuilder because she'd been "*hospitalized due to*
3 *stress and her Crohn's disease ...* " and that more time was needed to arrange the
4 transfer. Dale added, "*Danny, you know you can trust us, and on my and*
5 *Theresa's word of honor, we guaranteed you that that the money transfer for the*
6 *shipbuilder will be made, if not on Friday afternoon by 4 pm on April 5 (2013), it*
7 *will be no later than the end of the day pm Monday, April 8th (2013).* " Until then,
8 Dale requested Chuck and I take care of whatever matters were necessary.

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10 36. I would later discover that Dale lied about Theresa's hospitalization,
11 and when confronted, Dale told me that I must have misunderstood what he said,
12 and now claimed he told me that, "*Theresa wasn't feeling well, and because of*
13 *her Crohn's disease conditions, she was thinking about checking herself into the*
14 *hospital.*"

15 37. During April, 2013, Theresa and Dale contacted me by telephone in
16 Las Vegas, Nevada USA, and advised, that due to money problems, they were
17 backing out of the project, but that she intended to reimburse Chuck for the
18 \$50,000.00 dollars given to the shipbuilder as had been requested. Dale
19 interrupted Theresa arguing, "*No, we don't have the money to reimburse Chuck*
20 *when we can't even come up with \$75,000 we've committed to another project.*"
21 I advised Theresa and Dale to contact Chuck as she (Theresa) was the LLC's
22 President and held a 49% ownership/net revenue sharing interest in the company,
23 also to advise Chuck of the circumstances, and we would touch base again and
24 see what steps we could take to move forward.

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26 38. A day or two later, Dale and Theresa contacted me by telephone in
27 Huntington Beach, California, USA. Throughout the phone conversation,
28 Theresa sounded agitated, and her speech was slurred as she insisted that Chuck

1 was trying to con them and used as an example that Chuck had not paid for the
2 ship's drawings and thereby stole her money. As a result, Theresa said she and
3 Dale would not have anything else to do with Chuck, would not communicate
4 with him, that that Chuck could "*kiss his \$50,000.00 goodbye.*" I advised
5 Theresa and Dale that I was a witness to the contract signing, and as well as
6 related payment conversations, and if payment wasn't made as agreed, this would
7 likely become a legal matter.

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9 39. Using a barrage of continuing derogatory terms and expletives,
10 Theresa said, "*You know Danny, that if Chuck sues me, it will be seven years*
11 *before anything gets decided, and we'll see who can last the longest. You also*
12 *know that I have the money – Chuck doesn't. I intend to spend whatever is*
13 *needed and do whatever it takes do keeping this thing going until Chuck Foster*
14 *goes bankrupt or quits!?"*

15 40. I again suggested that Theresa and Dale contact Chuck, or have their
16 attorney contact Chuck, and see if we could work something out, without it
17 becoming a legal matter.

18 41. Theresa and Dale continued with their derogatory and expletives
19 comments, with Theresa claiming she had contacted the police about Chuck; was
20 warned not to speak with him under any circumstances; told to get a restraining
21 order; that the police were currently parked in front of her house; and to expect
22 the police to be contacting Chuck in the near future.

23 42. Theresa asked me to look into this matter and get back to her about
24 Chuck getting the ship building plans donated and find out what he did with her
25 money. I told Theresa that I would touch base with Chuck, share her concerns
26 with him, and get back to her with Chuck's responses.

27 43. Chuck subsequently sent an email to me containing response to
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1 Theresa's expressed concerns. This response included copies of emails,
2 documents and receipts confirming the \$35,000 payment to ship-building
3 architect, Dan Avoures, for his copyrighted ship-building plans. I immediately
4 forwarded Chuck's email to both Theresa and Dale.

5 44. It had been discussed and agreed in my presence by Chuck, Theresa
6 and Dale, that the \$1,500,000 in the holding/trust account Theresa would deposit
7 with the Royal Bank of Canada in St. John's, was for the exclusive WCPA
8 purpose set forth within "*Attachment 2/page 12*" of the WCPA partnership
9 agreement, of which a copy of this document is attached to my declaration. At
10 no time did Theresa or Dale advise me, nor was I independently aware that this
11 money was to be removed and used for, or that funds from this account had
12 already been removed for purposes other than as defined within the WCPA
13 agreement, and certainly not for Theresa and Dale's personal use.

14 45. To the best of my knowledge, I have been copied on the majority, if
15 not all of the relevant correspondence between Chuck, Theresa and Dale from
16 January through April, 2013, and subsequent attempts by Chuck to communicate
17 with them thereafter.

18 46. To the best of my knowledge, I have been present and participated in
19 the majority of meetings, and by telephone conference, on the majority of
20 discussions regarding WCPA with Chuck, Theresa and Dale.

21 47. At no time during any meeting, conversation, phone conversation,
22 email, text message or any type of communication to which I was an observer or
23 participant, did Theresa ever state or imply that her \$1,500,000 WCPA funding
24 was anything other than an investment, and never about this money being a
25 charitable "donation" or "contribution."

26 48. Based upon the above mentioned, I have reviewed the Foster v.
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1 Keeping and WishCruise Pirate Adventures, Ltd. lawsuits filed in both the
2 California Superior Court and U.S. District Court to the best of my knowledge, all
3 of the allegations claimed in these are true and correct.

4 **Dated this 18th day of October, 2014, upon information and belief, and**
5 **to my best recollection, the above information set forth within this**
6 **Declaration, including any attachment(s), is truthful in its entirety, and if**
7 **called to testify, I would so state Under Oath and under penalty of perjury**
8 **pursuant to the laws and statutes of State of California, USA and Canada.**

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10 By:  _____
11 Daniel J. Howard, Declarant
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