Solution to Tax Evasion

By Shawn Davis

Step 1: Find that each Lat/Lon is located at a coastal location

Step 2: Find the high/low tide at the time given for each location.

http://tidesandcurrents.noaa.gov/station_retrieve.shtml?type=Historic+Tide+Data

Beach Name	Station ID	Latitude	Longitude	High Tide	Low Tide
San Diego, CA	9410170	32° 42.8' N	117° 10.4' W		2007 - 21:24
Santa Monica, CA	9410840	34° 0.5' N	118° 30.0' W		2005 – 17:24
Santa Barbara, CA	9411340	34° 24.5' N	119° 41.1' W		1996 – 21:42
San Francisco, CA	9414290	37° 48.4' N	122° 27.9' W		2004 – 22:30
Astoria, OR	9439040	46° 12.5' N	123° 46.0' W	2002 - 10:18	2002 - 17:24
Westport, WA	9441102	46° 54.5' N	124° 6.6' W		2006 – 9:06
Key West, FL	8724580	24° 33.2' N	81° 48.5' W	2001 – 19:54	
Boston, MA	8443970	42° 21.3' N	71° 3.1' W		1999 - 9:06
Honolulu, HI	1612340	21° 18.4' N	157° 52.0' W	1998 – 4:36	
Seattle, WA	9447130	47° 36.3' N	122° 20.3' W		2000 – 3:54
Anchorage, AK	9455920	61° 14.3' N	149° 53.4' W	1997 – 10:24	
Los Angeles, CA	9410660	33° 43.2' N	118° 16.3' W	2003 – 3:48	

Step 3: Treat High tides as binary 1 and Low tides as binary 0
0101,0011
0110,0101
0110,0001

Step 4: Translate the Binary codes to ASCII characters

ASCII Numbers:
S – 0x53 – 0101,0011
E – 0x65 – 0110,0101
A – 0x61 – 0110,0001

Reading in order reveals the final solution, **SEA**.