

UNITED STATES OF AMERICA
NUCLEAR REGULATORY COMMISSION

February 5, 2004 (3:31PM)

OFFICE OF SECRETARY
RULEMAKINGS AND
ADJUDICATIONS STAFFBEFORE THE COMMISSION

In the Matter of:

PRIVATE FUELS STORAGE, LLC

(Independent Spent Fuel Storage
Installation)

Docket No. 72-22-ISFSI

ASLBP No. 97-732-02-ISFI

January 29, 2004

OGD'S MOTION TO REOPEN THE RECORD ON OGD CONTENTION O

In accordance with the requirements of 10 C.F.R. § 2.734, OGD hereby submits this motion to reopen the record on OGD Contention O (environmental justice) based on new and additional evidence regarding the recent criminal indictment of Leon Bear for theft of tribal funds and filing false tax returns, and allegations of Mr. Bear's failure to comply with the ongoing I.R.S. investigation of Skull Valley Band financial dealings. The record on OGD Contention O should be reopened to allow presentation and consideration of evidence regarding the fact that the recognized leader of the Skull Valley Band and signing party to the PFS lease faces up to 24 years in prison for alleged crimes involving theft of tribal funds and federal tax law violations. The new and additional information regarding criminal activity and financial corruption of Leon Bear provides further evidence that individual band members who do not support the proposed PFS facility and Leon Bear's leadership continue to suffer a disproportionate environmental impact in that they will suffer negative environmental impacts of the

proposed project without enjoying the financial benefits of the lease. This motion is supported by this memorandum, the affidavit of Margene Bullcreek with attached exhibits, and the existing record on OGD Contention O.

A. Background

OGD is comprised of individual members of the Skull Valley Band of Goshute Indians who oppose the licensing and construction of the proposed PFS nuclear waste storage facility. After the Atomic Safety and Licensing Board (the "Board") admitted OGD Contention O relating to environmental justice, PFS moved for summary disposition of the contention. In response to PFS's motion for summary disposition, OGD presented a declaration of Sammy Blackbear, which contained detailed allegations of financial and political corruption by Leon Bear. The allegations included claims that Leon Bear used tribal funds for personal gain and to bribe other Band members to support his administration. Blackbear's declaration also included allegations that individual Band members who did not support Bear and the PFS project were denied financial benefits other members of the Band regularly received.

On February 22, 2002, the Board granted the motion for summary disposition in part and denied it in part. See LBP-02-08, 55 NRC at 203. The Board determined that the factual allegation that PFS financial benefits under the lease were only given to certain Band members required a hearing to determine whether some members of the Band would suffer a disproportionate environmental impact from construction of the PFS project on the reservation. See id. at 189-91. In granting a hearing on OGD's environmental justice claim, the Board rejected the arguments that OGD's financial misconduct claim would improperly interfere with internal tribal governance and that

OGD's financial misconduct claim fell outside its original environmental justice contention. See id. at 184-89. The Board also directed that evidence of PFS's payments to the Band and the Band's distribution and use of those funds is relevant to OGD's environmental justice contention.¹

Following the Board's decision, the Nuclear Regulatory Commission ("Commission") granted interlocutory appellate review of the Board decision and stayed all hearing activity on the contention pending the Commission's decision. See CLI-02-8, 55 NRC at 226. In reversing the Board's decision, LBP-02-08, the Commission determined that NEPA and Executive Order 12898, 3 C.F.R. 859 (1995) (regarding environmental justice) do not call for "an investigation into *perceived* financial misdeeds" alleged by OGD. See CLI-02-20 at 10 (emphasis added). The Commission refused to permit the Board to receive information regarding what the Commission characterized as "at bottom, a *political dispute* inside the Skull Valley .

¹ In defining the information necessary to resolve OGD's contention, the Board stated:

At a minimum, and for obvious reasons, it seems certain evidence will be relevant to our determination. For instance, assuming Mr. Blackbear puts forth the same testimony about the flow of funds that is in his affidavit, of likely relevance would be a PFS (1) tabulation of all the payments it made at any point thus far to the Skull Valley Band or to any of its members, showing at a minimum the amount, form, timing, and recipient of each payment; and (2) schedule of future payments to be made if the facility is approved. Similarly relevant would be a Band accounting showing, at a minimum, (1) the amount of the payments received from the Applicant by the Band (or by any member thereof); (2) the manner in which those funds were distributed to individuals in the Band, expended on goods or services, or deposited to the Band's accounts; and (3) to the extent the funds went into those accounts, the manner in which those funds were later distributed or put to other uses. These documents and any other evidentiary materials shall be made available to the other affected parties and to the Board by Friday, March 22, 2002.

See id. at 199.

Band.” Id. at 13 (emphasis added). The Commission further stated that “the question of whether the leadership of an Indian tribe is dealing unfairly with its members relates fundamentally to tribal governance.” Id. at 16. For these reasons, the Commission reversed the Board’s decision to allow a hearing on OGD’s environmental justice contention, and directed the Board to grant summary disposition for PFS on OGD Contention O. Id. at 18. OGD filed a petition for review of the Commission’s decision before the Tenth Circuit Court of Appeals, which was subsequently dismissed based on lack of finality since the NRC has not issued a final decision in the PFS licensing proceeding. Order dated June 2, 2003, Case No. 02-9583 (10th Cir. 2003).

In April of 2003, the Leon Bear administration began action to terminate the tribal membership of Margene Bullcreek, Lisa Bullcreek, and other individuals who oppose the proposed PFS project. At a meeting at the Skull Valley Band headquarters on April 26, 2003, counsel for OGD requested, but was denied, a copy of an “Executive Committee Report” prepared by Scott York that includes allegations of treason against members of OGD. In a letter dated June 2, 2003, counsel for OGD repeated the request for the report and specifically requested information regarding the existence of a tribal court and information regarding its procedures and filing requirements. The letter was sent via certified mail. To date, neither Leon Bear nor his attorneys have responded to OGD’s request regarding the existence of a tribal forum to resolve intratribal matters. A copy of the June 2, 2003 letter and return receipt is attached as **Exhibit D** to the Affidavit of Margene Bullcreek.

On December 17, 2003, a federal grand jury indicted Leon Bear with two counts of theft from an Indian tribal organization, one count of theft concerning programs

receiving federal funds, and three counts of filing false tax returns. A second indictment charged Marlinda Moon, Sammy Blackbear, Miranda Wash, and Duncan Steadman with one count of theft from an Indian tribal organization and five counts of bank fraud. The potential maximum penalty for theft from a tribal organization is up to five years in prison. Theft from a program receiving federal funds carries up to ten years in prison, and the charged tax counts carry up to three years in prison per count. A copy of the U.S. Department of Justice Press Release announcing the indictments and the indictment of Leon Bear is attached as **Exhibit A** to the Affidavit of Margene Bullcreek.

On December 19, 2003, the U.S. Attorney for the District of Utah filed a petition to enforce internal revenue summonses relating to an I.R.S. investigation of the Leon Bear administration's financial dealings and violation of federal tax laws. On December 29, 2003, Utah Federal District Court Judge Dee Benson issued an order requiring Leon Bear to appear in court on February 12, 2004 and show cause why he has not complied with the I.R.S. summonses. Copies of the U.S. Attorney's Petition and Memorandum in Support, the Declaration of I.R.S. agent Denise Glaser, and Judge Benson's Order to Show Cause are attached as **Exhibit B** to the Affidavit of Margene Bullcreek. A copy of Judy Fahys' Salt Lake Tribune news article summarizing the factual basis of the indictments and the I.R.S. summonses enforcement action is attached as **Exhibit C** to the Affidavit of Margene Bullcreek.

B. The Standard for Reopening the Record Is Satisfied Here.

1. Legal Standard, 10 C.F.R. § 2.734

Motions to reopen a closed record are addressed in 10 CFR § 2.734. A motion to reopen a closed record must be timely, address a significant safety or environmental issue, and demonstrate that a materially different result would be or would have been likely had the newly proffered evidence been considered initially. 10 C.F.R. § 2.734(a). In addition, the motion must be supported by a qualified expert or an individual knowledgeable about facts alleged. Id. As discussed below, OGD's motion to reopen meets this standard.

2. OGD Meets the Requirements to Reopen the Record.

Reopening of the record is warranted in this case. The recent criminal indictment of Leon Bear and I.R.S. legal action relating to its investigation of tax law violations by the Leon Bear administration should not be ignored by the NRC given the serious nature of the proposed PFS storage project. As demonstrated below, OGD meets the applicable requirements set forth in 10 C.F.R. § 2.734 to reopen the record on OGD Contention O.

a. The Motion Is Timely.

OGD's motion is timely. The criminal indictment of Leon Bear was issued on December 19, 2003 and OGD just recently obtained copies of the indictment. The Utah Federal District Court order enforcing the summonses issued in the I.R.S. investigation of Leon Bear's administration was issued on December 23, 2003. Both proceedings are continuing in nature and additional information is expected as the criminal and I.R.S. investigation proceedings advance.

b. The Motion Addresses a Significant Safety and Environmental Issue.

The motion confirms what is clearly a significant safety and environmental issue that the Board previously recognized and that now warrants the Commission's action. This new and additional evidence of criminal wrongdoing by Leon Bear and his administration relates to OGD's contention that individual Band members who do not support the proposed PFS facility and Leon Bear's leadership continue to suffer a disproportionate environmental impact in that they will suffer negative environmental impacts of the proposed project without enjoying the financial benefits of the lease. The safety of the proposed project is also addressed by this motion in that criminal behavior and financial misdealing by the Leon Bear administration legitimately call into question the stability of the proposed PFS facility, which if licensed will be located under the jurisdiction of the tribal government led by Leon Bear. It cannot be seriously argued that criminal activity and financial corruption by the government overseeing the nation's largest nuclear waste storage facility are significant safety and environmental issues.

The criminal activity and financial corruption of the Leon Bear administration are not just OGD's "perceptions" or an internal tribal political dispute; rather, the information presented in this motion evidence of intentional criminal activity that relates directly to the illegal activities and financial corruption of the Leon Bear administration. There has been a specific factual finding and conclusion by a federal grand jury of criminal misconduct. Without allowing discovery and a hearing in this matter, the NRC will continue to intentionally ignore the financial misdeeds and corruption of Leon Bear and his administration and the relationship of that activity to

PFS and the proposed storage facility. The Commission cannot in good faith make the findings required by 10 C.F.R. § 72.40(a) knowing that the host tribal government is directly involved in criminal activity.

c. A Materially Different Result Would Be or Would Have Been Likely Had the Newly Proffered Evidence Been Considered Initially.

The outcome of consideration of OGD's environmental justice contention and determination of the motion for summary disposition of the contention likely would have been different if the Board and the Commission had had the proffered evidence of criminal theft of tribal funds by Leon Bear and financial corruption information. The information before the Board and the Commission in prior proceedings consisted of unchallenged allegations of Sammy Blackbear. The proffered evidence consists of an actual criminal indictment of Leon Bear charging him with theft of tribal funds and filing false tax returns and information regarding other federal tax law violations. Because the criminal proceeding and I.R.S. investigation are ongoing, additional information will be forthcoming. This information elevates the allegations contained in the Blackbear declaration to much more than "perceptions" or simply matters of internal tribal political disputes. It is clear that no tribal court exists for the Skull Valley Band available to present and resolve the allegations of financial and political corruption of Leon Bear. Leon Bear and his legal counsel have failed to respond to repeated inquiries regarding the existence of any tribal court for the Skull Valley Band. See Exhibit D to the Affidavit of Margene Bullcreek. In reversing the Board's decision on summary disposition of OGD Contention, the Commission assumed the existence of an adequate tribal forum for resolution of internal tribal disputes where it is now clear that no tribal court exists for the Skull Valley Band. If the Board and the Commission

had had an opportunity to consider the evidence of criminal activity and financial corruption of Leon Bear and his administration together with the lack of any tribal court to resolve matters of internal tribal disputes, a materially different result would have been likely.

d. The Motion is Supported by an Individual Knowledgeable About the Facts Alleged.

The motion is supported by the Affidavit of Margene Bullcreek, a member of the Skull Valley Band of Goshute Indians and leader of the OGD organization. She is a competent individual with knowledge of the facts alleged in this motion. All of the evidence contained in her Affidavit meets the admissibility standards set forth in 10 C.F.R. § 2.743(c) in that the evidence is relevant, material, and reliable. See Affidavit of Margene BullCreek in Support of Motion to Reopen Record on OGD Contention O.

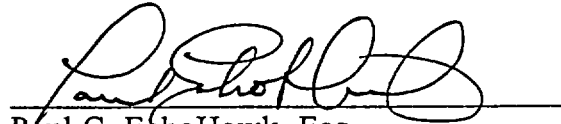
C. Conclusion

Refusing to consider this new and additional information regarding criminal activity and corruption of Leon Bear and his administration is an overly narrow interpretation of NEPA and environmental justice inquiry. Accepting this interpretation is in essence saying that the NRC can license the nation's largest nuclear waste storage facility where the host tribal government is involved in criminal activity including theft of tribal funds (including funds received from PFS) and violation of federal tax laws (where PFS funds may be involved). This result is clearly contrary to the intent and purpose of NEPA, environmental justice policy, and 10 C.F.R. § 72.40.

For the reasons set forth above, OGD respectfully requests the Board to reopen the record to consider OGD's contention as it relates to financial corruption and disparate economic benefits under the PFS lease in light of the recent federal criminal

indictment of Leon Bear and related indictments and tax fraud allegations against Mr. Bear by the IRS.

Respectfully submitted this 29TH day of January, 2004.

A handwritten signature in black ink, appearing to read "Paul C. EchoHawk", is written over a horizontal line.

Paul C. EchoHawk, Esq.
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Attorneys for Ohngo Gaudadeh Devia (OGD)

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of January, 2004, I caused to be served a true and correct copy of the OGD'S MOTION TO REOPEN THE RECORD ON OGD CONTENTION O by United States Mail, First Class and conforming copies by electronic mail, unless otherwise noted, and addressed to the following:

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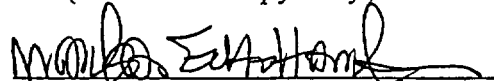
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for ECHOHAWK LAW OFFICES
Ohngo Gaudadeh Devia ("OGD")

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BEFORE THE ATOMIC SAFETY AND LICENSING BOARD

**AFFIDAVIT OF MARGENE BULLCREEK IN SUPPORT OF OGD'S
MOTION TO REOPEN THE RECORD ON OGD CONTENTION O**

2. That I make this Affidavit based upon my own personal knowledge, and I am competent to testify to the matters contained herein;

3. That attached hereto as **Exhibit A** are true and correct copies of the Press Release dated December 18, 2003 regarding the criminal indictment of Leon Bear and a true and correct copy of the criminal indictment of Leon Bear;

4. That attached hereto as **Exhibit B** are true and correct copies of the U.S. Attorney's Petition and Memorandum in Support dated 12/22/03, the Declaration of I.R.S. agent Denise Glaser dated 12/23/03, and Judge Benson's Order to Show Cause dated 1/6/04;

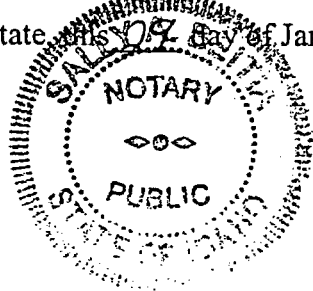
5. That attached hereto as **Exhibit C** is a true and correct copy of Judy Fahys' Salt Lake Tribune news article summarizing the factual basis of the indictments and the I.R.S. summonses enforcement action; and

6. That attached hereto as **Exhibit D** is a true and correct copy of the June 2, 2003 letter from EchoHawk Law Offices, attorneys for OGD, and a true and correct copy of the return receipt for the letter indicating it was received by counsel for the Leon Bear administration.

Dated this 29 day of January, 2004.

Margene Bullcreek
Margene Bullcreek

SUBSCRIBED AND SWORN to before me, a Notary Public in and for said state, this 29 day of January, 2004.



Sally A. Beitra
Notary Public
Residing at: American Falls
Commission expires: 10-01-04

CERTIFICATE OF SERVICE

I hereby certify that on this 29th day of January, 2004, I caused to be served a true and correct copy of the AFFIDAVIT OF MARGENE BULLCREEK IN SUPPORT OF OGD'S MOTION TO REOPEN THE RECORD ON OGD CONTENTION O by United States Mail, First Class and conforming copies by electronic mail, unless otherwise noted, and addressed to the following:

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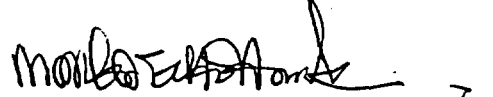
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for ECHOHAWK LAW OFFICES
Ohngo Gaudadeh Devia ("OGD")

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EXHIBIT A



U.S. Department of Justice

Paul M. Warner

United States Attorney
District of Utah

FOR IMMEDIATE RELEASE
December 18, 2003

CONTACT: MELODIE RYDALCH
801-325-3206
801-243-6475 (cell)

PRESS RELEASE
***GRAND JURY RETURNS TWO INDICTMENTS
CHARGING LEON BEAR, OTHERS WITH
THEFT FROM INDIAN TRIBAL ORGANIZATION,
OTHER VIOLATIONS OF FEDERAL LAW***

SALT LAKE CITY -- A federal grand jury returned an indictment late Wednesday evening charging Leon D. Bear (DOB 2-14-56), chairman of the Skull Valley Band of Goshute Indians, with two counts of theft from Indian tribal organization, one count of theft concerning programs receiving federal funds, and three counts of filing false tax returns.

A second indictment charges Marlinda Moon (DOB 10-8-60) of Wendover, Utah, Sammy Blackbear (DOB 4-18-64) of Salt Lake City, Miranda Wash (DOB 7-27-67) of Grantsville, and Duncan Steadman (DOB 4-19-46) of South Jordan with one count of theft from an Indian tribal organization and five counts of bank fraud.

Defendants named in the indictments are presumed innocent unless or until proven guilty in court. Summons will be issued to the five to appear for initial appearances on the indictments.

The potential maximum penalty for theft from an Indian tribal organization is up to five years in prison. Theft concerning programs receiving federal funds has a potential penalty of up to 10 years in prison and the potential penalty for the three tax counts is up to three years in prison per count. All carry fines of up to \$250,000. The maximum potential penalty for bank fraud is up to 30 years in prison and a fine of up to \$1 million.

Bear, according to the indictment, was recognized by the Bureau of Indian Affairs, U.S. Department of the Interior, as the duly elected chair of the Skull Valley Band in or about 1996. As chairman of the Band, Bear received a monthly salary payment. According to the indictment, this salary was paid in varying amounts until November 2001, when it became \$1,800 per month.

The indictment alleges that Bear frequently traveled to attend meetings, conferences, and training. Bear, and others traveling with him, received reimbursements for lodging, meals, transportation and other expenses. In addition to reimbursement of expenses, Bear also received a "stipend" for each trip. These stipends, the indictment alleges, were not associated with actual expenses that were incurred, but were issued as additional compensation. The indictment alleges that Bear received duplicate stipends for trips. Bear controlled the bank accounts from which the duplicate payments were made. The indictment alleges he received more than \$25,000 in duplicate stipends when he traveled on behalf of the Tribe. This alleged conduct is in violation of theft of funds from an Indian tribal organization.

The indictment also alleges that Bear embezzled or misapplied about \$129,409.91 belonging to the Skull Valley Band through the Tapai Project Office, an economic development arm of the Tribe. The Tapai Project was an extension of tribal business for which the Chairman of the Tribe would be responsible for. According to the indictment, over a five-year period, Bear took \$129,409.91 for being Director of the project, while at the same time continuing as Chairman. The indictment also alleges he took \$6,300 for allegedly serving as the Tribe's secretary at a time when another person had been elected as Secretary.

The final three counts allege that Bear failed to pay income tax on money he received from the Tribe.

The indictment against Moon, Blackbear, Wash, and Steadman stems from efforts the four allegedly made to take control of tribal funds.

The indictment also alleges that on or about September 22, 2001, a "Special General Council Meeting" was held without the concurrence or presence of Bear. During the meeting an unauthorized election was held and three of the defendants, Blackbear, Moon and Wash, were "elected" to various positions. The U.S. Bureau of Indian Affairs did not recognize any change in tribal leadership nor did any of the defendants have authority to act on behalf of the tribe.

The defendants then went to banks to obtain funds of the tribe. On October 2, 2001, Moon, Blackbear, Wash, and Steadman went to Zions bank. Steadman, according to the indictment, stated he was an attorney and presented the branch manager with a "Certification of Tribal Election." Based on statements made by the defendants, Zions Bank authorized changes to tribal accounts and provided \$45,800 in tribal funds by check. The defendants deposited these funds into a Wells Fargo Bank account and over the next months, used these funds for unauthorized purposes. It is alleged that Steadman personally received about \$11,000 of tribal funds, according to the indictment. Count one of the indictment charges the four with embezzlement and theft from an Indian tribal organization for their use of this money.

The remaining bank fraud counts deal with a scheme the four allegedly executed and attempted to execute to defraud banks, essentially opening accounts and withdrawing or attempting to transfer money from tribal accounts. The indictment alleges the four made several attempts to transfer money among different bank accounts. Ultimately, however, they were able to pull out the \$45,800 described above.

The indictments follow an investigation conducted by the U.S. Department of Interior Office of Inspector General, the FBI, and the IRS.

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FILED IN THE UNITED STATES DISTRICT COURT
CLERK OF THE COURT
DEC 17 2003
BY MARCUS B. [illegible]
DEPUTY CLERK

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

vs.

LEON D. BEAR,

Defendant.

INDICTMENT

- : COUNTS 1-2: Theft from Indian
- : Tribal Organizations (18 U.S.C. § 1163); COUNT 3: Theft Concerning
- : Programs Receiving Federal Funds
- : (18 U.S.C. § 666); COUNTS 4-6:
- : Fraud and False Statements (26
- : U.S.C. § 7206(1))

CRIMINAL No.

Judge Bruce S. Jenkins
DECK TYPE: Criminal
DATE STAMP: 12/17/2003 @ 11:09:25
CASE NUMBER: 2:03CR00999 BSJ

The Grand Jury charges:

INTRODUCTION

At all times material to this Indictment:

The Skull Valley Band of Goshute Indians

1. The Skull Valley Band of Goshute Indians (hereafter the Skull Valley Band) was a federally recognized Indian tribe subject to the laws of the United States relating to Indian affairs.
2. Defendant LEON D. BEAR (hereafter Defendant Bear) was recognized by the Bureau of Indian Affairs, U.S. Department of the Interior, as the duly elected Chairman of the Skull Valley Band, beginning on or about 1996.
3. As the Chairman of the Skull Valley Band, Defendant BEAR received a monthly salary payment. This salary was paid in varying amounts until November 2001, when it became \$1,800 per month.
4. The Skull Valley Band maintained a checking account at Zions Bank, Salt Lake City, Utah, for the purpose of conducting tribal business. Checks issued on this account required two signatures.
5. In connection with his duties as Chairman of the Skull Valley Band, Defendant BEAR was a signatory on the Zions Bank account, and as such the monies in this account were entrusted to his custody and care.

The Tapai Project Office

6. The Tapai Project Office was established on or before September 1997 by the Skull Valley Band for the purpose of furthering economic development opportunities for the Band. The Tapai Project Office was located in South Salt Lake City, Utah.
7. Defendant BEAR was the Director of the Tapai Project Office from on or before September 1997.

8. As Director of the Tapai Project Office, Defendant BEAR received a monthly salary payment. This salary was paid in varying amounts until approximately February 2000, when it became \$2,500 per month. This salary was paid in addition to the salary that Defendant BEAR received as Chairman of the Skull Valley Band.

9. The Tapai Project Office maintained a checking account at Bank One in Salt Lake City, Utah, for the purpose of conducting Tapai Project Office business. Checks issued on this account required only one signature.

10. In connection with his duties as Director of the Tapai Project Office, Defendant BEAR was a signatory on the Bank One account, and as such the monies in this account were entrusted to his custody and care.

Business Travel

11. In connection with his duties as Chairman of the Skull Valley Band, Defendant BEAR frequently traveled to various locations for the avowed purpose of attending meetings, conferences, and training. Other officials of the Skull Valley Band occasionally traveled with Defendant BEAR. In connection with this travel, Defendant BEAR and other officials of the Skull Valley Band received reimbursement for lodging, meals, transportation, and other actual expenses.

12. In addition to receiving reimbursement for expenses, Defendant BEAR and other travelers received a "stipend" payment for each trip they made. These stipends were not associated with expenses that were incurred, but instead were issued as a form of additional compensation. Defendant BEAR received these stipends from the Skull Valley Band and from the Tapai Project Office in addition to the salaries he received as Chairman of the Skull Valley Band and Director of the Tapai Project Office.

13. Between on or about February 15, 1999, and on or about August 7, 2001, Defendant BEAR traveled on numerous occasions for the avowed purpose of conducting the business of the Skull Valley Band. On each of these occasions, Defendant BEAR, as well as those who may have traveled with him, received a stipend payment issued on the Zions Bank account.

14. In addition to receiving a stipend payment from the Zions Bank account for each trip, Defendant BEAR issued to himself and received a second, additional stipend payment. Unlike the original stipend payment issued on the Zions Bank account, these duplicative stipend payments were issued on the Bank One account, under the direction of Defendant BEAR. Defendant BEAR therefore received two stipend payments for each trip. No other officials of the Skull Valley Band received a similar second or duplicative stipend.

15. Beginning on or about September 2001, the Skull Valley Band ceased to use both the Zions Bank account and the Bank One account, related to the Tapai Project Office, and instead began to issue checks on an account opened at the Tooele Federal Credit Union in Tooele, Utah. In connection with his duties as Chairman of the Skull Valley Band and Director of the Tapai Project Office, Defendant BEAR was a signatory on the Tooele Federal Credit Union account, and as such the monies in this account were entrusted to his custody and care. Checks issued on this account required two signatures.

16. On or before September 22, 2001, the positions of Tribal Chairman, Vice Chairman and Secretary were filled by three separate individuals. Due to the resignation of the Tribal Secretary on or about September 22, 2001, an election on or about October 13, 2001, replaced the Secretary.

17. Between on or about October 25, 2001, and February 7, 2002, Defendant BEAR issued

and received five separate checks totaling \$6,300 for the avowed purpose of payment for his work as Tribal Secretary.

COUNT 1

18. Paragraphs 1 through 17 are incorporated by reference.

19. Beginning on or about February 15, 1999, and continuing until on or about August 7, 2001, in the Central Division of the District of Utah, the Defendant, LEON D. BEAR, did knowingly embezzle, steal, willfully misapply and willfully permit to be misapplied, and knowingly convert to his own use and the use of others, monies, funds, and assets valued in the approximate amount of \$25,242, belonging to the Skull Valley Band, an Indian tribal organization, through the Tapai Project office; all in violation of 18 U.S.C. § 1163.

COUNT 2

20. Paragraphs 1 through 17 are incorporated by reference.

21. Beginning on or about December 22, 1998, and continuing until on or about March 27, 2003, in the Central Division of the District of Utah, the Defendant, LEON D. BEAR, did knowingly embezzle, steal, willfully misapply and willfully permit to be misapplied, and knowingly convert to his own use and the use of others, monies, funds, and assets in the approximate amount of \$129,409.91, belonging to the Skull Valley Band, an Indian tribal organization, through the Tapai Project Office; all in violation of 18 U.S.C. § 1163.

COUNT 3

22. Paragraphs 1 through 17 are incorporated by reference.

23. Beginning on or about October 25, 2001, and continuing until on or about February 7,

2002, in the Central Division of the District of Utah, the Defendant, LEON D. BEAR, being an agent of the Skull Valley Band, an Indian tribal government, which received for a one-year period beginning October 1, 2001, benefits in excess of \$10,000 under contracts with the Bureau of Indian Affairs, United States Department of the Interior, knowingly and without authority embezzled, stole and obtained by fraud monies in the approximate amount of \$6,300 which monies were owned by and under the care, custody and control of the Skull Valley Band of Goshutes; all in violation of 18 U.S.C. § 666.

COUNT 4

24. Paragraphs 1 through 17 are incorporated by reference.

25. On or about April 15, 2000, in the Central Division of the District of Utah, the Defendant, LEON D. BEAR, knowingly and willfully made and subscribed a U.S. Individual Income Tax Return, Form 1040, which contained, and was verified by, a written declaration that the Return was made under penalties of perjury, and was filed with the Director, Internal Revenue Service Center, at Ogden, Utah, which said Return he did not believe to be true and correct as to every material matter in that the said Federal Income Tax Return claimed that he was "unemployed" and had received no income, when in truth and in fact, as he then and there well knew, he had received approximately \$67,167.51 in income in 1999 from the Skull Valley Band of Goshutes; all in violation of 26 U.S.C. § 7206(1).

COUNT 5

26. Paragraphs 1 through 17 are incorporated by reference.

27. On or about April 15, 2001, in the Central Division of the District of Utah, the Defendant, LEON D. BEAR, knowingly and willfully made and subscribed a U.S. Individual

Income Tax Return, Form 1040, which contained, and was verified by, a written declaration that the Return was made under penalties of perjury, and was filed with the Director, Internal Revenue Service Center, at Ogden, Utah, which said Return he did not believe to be true and correct as to every material matter, that is, on a 2000 Federal Income Tax Return. BEAR claimed that he was "unemploy" and that he had received approximately \$2,016 in income, when in truth and in fact, as he then and there well knew, he had received approximately \$61,902 in additional income in 2000 from the Skull Valley Band of Goshutes; all in violation of 26 U.S.C. § 7206(1).


COUNT 6

28. Paragraphs 1 through 17 are incorporated by reference.

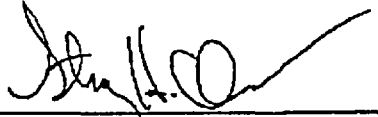
29. On or about April 15, 2002, in the Central Division of the District of Utah, the Defendant, LEON D. BEAR, knowingly and willfully made and subscribed a U.S. Individual Income Tax Return, Form 1040A, which contained, and was verified by, a written declaration that the Return was made under penalties of perjury, and was filed with the Director, Internal Revenue Service Center, at Kansas City, Missouri, and which he did not believe to be true and accurate as to every material matter in that on the 2001 Federal Income Tax Return, BEAR claimed that he was "unemployed" and had received no income, when in truth and in fact, as he then and there well knew, he had received approximately \$63,246 in income in 2001 from the

Skull Valley Band of Goshutes; all in violation of 26 U.S.C. § 7206(1).

A TRUE BILL:


FOREPERSON OF THE GRAND JURY

PAUL M. WARNER
United States Attorney


STANLEY H. OLSEN
Assistant United States Attorney

PAUL M. WARNER, United States Attorney (#3389)
STANLEY H. OLSEN, Assistant United States Attorney (#2466)
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FILED IN UNITED STATES DISTRICT
COURT, DISTRICT OF UTAH
DEC 17 2003
BY MARKUS B. ZAMMICH, CLERK
DEPUTY CLERK

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

vs.

MARLINDA MOON,
SAMMY BLACKBEAR,
MIRANDA WASH, AND
DUNCAN STEADMAN,

Defendants.

INDICTMENT

:
COUNTS 1: Theft from Indian
: Tribal Organization (18 U.S.C. §
1163);

:
COUNTS 2-6: Bank Fraud and Aiding
: and Abetting (18 U.S.C. § 2 and §
1344)

CRIMINAL No.

Judge David K. Winder
DECK TYPE: Criminal
DATE STAMP: 12/17/2003 @ 10:57:50
CASE NUMBER: 2:03CR00990 DKW

The Grand Jury charges:

INTRODUCTION

At all times material to this Indictment:

The Skull Valley Band of Goshute Indians

1. The Skull Valley Band of Goshute Indians (hereafter the Skull Valley Band) was a federally recognized Indian tribe subject to the laws of the United States relating to Indian affairs.
2. LEON D. BEAR was recognized by the Bureau of Indian Affairs, U.S. Department of the Interior, as the duly elected Chairman of the Skull Valley Band.
3. As the Chairman of the Skull Valley Band, LEON D. BEAR had the fiduciary trust and responsibility to hold, protect and expend tribal funds on behalf of the Skull Valley Band.
4. The Skull Valley Band maintained checking accounts at Zions Bank, Bank One and Brighton Bank, Salt Lake City, Utah, for the purpose of conducting tribal business.
5. In connection with his duties as Chairman of the Skull Valley Band, LEON D. BEAR was authorized to sign on the Zions, Bank One and Brighton Bank accounts. The monies in these accounts were entrusted to his custody and care.
6. Defendants Marlinda Moon, Sammy Blackbear and Miranda Wash (hereafter defendant Moon, defendant Blackbear, defendant Wash) were enrolled members of the Skull Valley Band of Goshute Indians. Defendant Duncan Steadman (hereafter defendant Steadman) is a practicing attorney and member of the Utah State Bar Association.
7. On or about May 20, 1997, the Executive committee of the Skull Valley Band of Goshute Indians signed a long-term land lease contract with Private Fuel Storage (PFS) a consortium of nuclear powered utility companies.
8. Defendants Moon, Blackbear and Wash opposed that land lease contract.

SCHEME AND ARTIFICE

9. On or about September 22, 2001, in an effort to take control of tribal funds and tribal activities, a "Special General Council Meeting" was held without the concurrence or presence of the Tribal Chairman, Leon Bear. During the meeting an unauthorized election was held. In this unsanctioned election Defendant Moon was elected Chairperson, Defendant Blackbear was elected vice chairperson, Defendant Wash was elected secretary. Thereafter, Defendants Moon, Blackbear and Wash signed a "Certification of Tribal Election" letter which was then notarized by Defendant Steadman. The U.S. Bureau of Indian Affairs (BIA) did not recognize any change in tribal leadership resulting from the election nor did Moon, Blackbear or Wash have the authority to act on behalf of the tribe.

10. On October 2, 2001, Defendants Moon, Blackbear, Wash and Steadman went to the previously identified banks to obtain funds of the tribe contained within accounts at those banks. They entered Zions bank and on behalf of Defendants Moon, Blackbear and Wash, Defendant Steadman stated he was an attorney and presented the branch manager with the "Certification of Tribal Election" letter, stating there had been a tribal election and that Defendants Moon, Blackbear and Wash had been elected. Based upon statements by the defendants, Zions Bank authorized changes to the tribal accounts and provided \$45,800 in tribal funds by check.

11. On or about October 3, 2001, the check obtained from Zions Bank was deposited into Wells Fargo Bank in the name of "Skull Valley Band of Goshute Indians." This account was controlled by Defendants Moon and Blackbear. Over the next months, Defendants Moon, Blackbear and Wash used the funds in this account for unauthorized purposes. Defendant

Steadman personally received approximately \$11,000.00 of tribal funds.

12. On or about October 3, 2001, Defendants Moon, Blackbear, Wash and Steadman went to Brighton Bank and presented the "Certification of Tribal Election" letter to the branch manager. The branch manager informed the Defendants a court order would be required to access contents of the tribal accounts.

13. On or about October 2, 2001, the defendants went to Bank One, located at 2610 South State Street, Salt Lake City, Utah, where defendants produced the "Certificate of Tribal Election" letter. The defendants requested the manager to open a new account on behalf of the defendants. Consistent with Defendant Steadman's direction, an account in the name of "Skull Valley Band of Goshute Indians" was opened and Defendants Moon, Blackbear and Wash signed the account access cards. After the account was opened, the bank, on the basis of documentation prepared and provided by the Defendants, transferred \$401,872.41 from an account containing tribal funds, into the recently opened account giving Defendants Moon, Blackbear, and Wash unrestricted access to the tribal funds.

14. On or about October 11, 2001, the Defendants returned to Bank One and attempted to withdraw the balance of the funds contained in the newly opened account. When they attempted to remove the money, the branch manager told them that the tribal Chairman and a representative from the BIA had been in the bank recently, stating the election was not valid and demanded the funds be frozen, therefore he would not release any money to Defendants Moon, Blackbear or Wash.

15. On or about October 11, 2001, after leaving Bank One, the Defendants attempted to remove the money by going to another Bank One branch. Defendants Moon, Blackbear, Wash

and Steadman went to another Bank One branch and presented the teller with the "Certification of Tribal Election" letter and withdrew \$250,000 from the account. The Defendants requested a check for \$250,000. After obtaining the check, Defendants Moon, Blackbear, and Wash deposited this \$250,000 check into the Wells Fargo bank account.

16. On October 9, 2001, Defendants Moon, Blackbear, Wash and Steadman obtained a "Court Order" from the "First Federal District Court, Western Region." However, the "First Federal District Court, Western Region" is neither a State nor Federally sanctioned judicial body and has no legal authority.

17. On October 12, 2001, Defendants Moon, Blackbear, Wash and Steadman returned to Brighton Bank. Defendants presented the "First Federal District Court, Western Region" "Court Order" and requested to open new accounts and transfer tribal funds from tribal accounts and deposit them into accounts newly created. These new accounts were to be controlled by Defendants Moon, Blackbear and Wash on behalf of the Skull Valley Band of Goshutes. Based upon what he believed was a legitimate "Court Order" presented and explained to him by Defendant Steadman, the manager approved the creation of two new accounts in the name of the Skull Valley Bank of Goshute Indians. After verifying Defendant Moon and Blackbear's identity, the new accounts associate created the new accounts and witnessed Defendants Moon and Blackbear sign the account access authorization cards. Consistent with instructions by Defendants Moon and Blackbear, \$384,727.80 and \$231.67 were transferred from old tribal accounts into the newly created accounts. Defendants Moon and Blackbear thus had access to the Skull Valley Band of Goshute funds in the newly opened accounts.

18. On or about October 11, 2003, Defendants Moon, Blackbear and Steadman went to

Brighton Bank. Defendants attempted to withdraw funds from the new accounts. Brighton Bank refused to allow the withdrawal based on the unauthorized tribal election.

EMBEZZLEMENT AND THEFT FROM INDIAN TRIBAL ORGANIZATION

19. Paragraphs 1 through 20 are incorporated herein by reference.

COUNT I

20. On or about October 2, 2001, in the Central Division of the District of Utah, the Defendants Marlinda Moon, Sammy Blackbear, Miranda Wash and Duncan Steadman, did knowingly embezzle, steal, willfully misapply and willfully permit to be misapplied and knowingly convert to their own use and the use of another, monies, funds and assets valued at approximately \$45,800.00, belonging to the Skull Valley Band of Goshute Indians, an Indian tribal organization and did aid and abet each other therein; all in violation of 18 U.S.C. §§ 2 and 1163.

BANK FRAUD

21. Paragraphs 1 through 20 are incorporated herein by reference.

COUNT 2

22. On or about October 2, 2001, in the Central Division of the District of Utah, the Defendants, Moon, Blackbear, Wash and Steadman, knowingly executed and attempted to execute a scheme and artifice to defraud Zions Bank, a financial institution, and to obtain monies, funds, credits, and assets, in the approximate amount of \$46,223.44, under the custody and control of that financial institution by means of false and fraudulent pretenses, representations and promises, and did aid and abet each other therein; all in violation of 18 U.S.C. §§ 2 and 1344.

COUNT 3

23. Paragraphs 1 through 20 are incorporated herein by reference.

24. On or about October 2, 2001, in the Central Division of the District of Utah, the Defendants, Moon, Blackbear, Wash and Steadman, knowingly executed and attempted to execute a scheme and artifice to defraud Bank One, a financial institution, and to obtain monies, funds, credits and assets, in the approximate amount of \$401,872.41, under the custody and control of that financial institution by means of false and fraudulent pretenses, representations and promises, and did aid and abet each other therein; all in violation of 18 U.S.C. §§ 2 and 1344.

COUNT 4

25. Paragraphs 1 through 20 are incorporated herein by reference.

26. On or about October 11, 2001, in the Central Division of the District of Utah, the Defendants, Moon, Blackbear, Wash and Steadman, knowingly executed and attempted to execute a scheme and artifice to defraud Bank One, a financial institution, and to obtain monies, funds, credits and assets under the custody and control of that financial institution in the approximate amount of \$401,872.41, by means of false and fraudulent pretenses, representations and promises, and did aid and abet each other therein; all in violation of 18 U.S.C. § 2 and 1344.

COUNT 5

27. Paragraphs 1 through 20 are incorporated herein by reference.

28. On or about October 11, 2001, in the Central Division of the District of Utah, the Defendants, Moon, Blackbear, Wash and Steadman, knowingly executed and attempted to

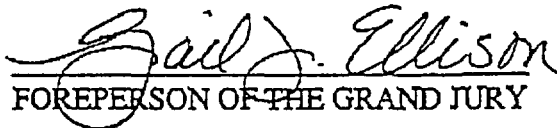
execute a scheme and artifice to defraud a second branch of Bank One, a financial institution, and to obtain monies, funds, credits and assets under the custody and control of that financial institution in the approximate amount of \$250,000, by means of false and fraudulent pretenses, representations and promises, and did aid and abet each other therein; all in violation of 18 U.S.C. § 2 and 1344.

COUNT 6

29. Paragraphs 1 through 20 are incorporated herein by reference.

30. On or about October 12, 2001, in the Central Division of the District of Utah, the Defendants, Moon, Blackbear, Wash and Steadman, knowingly and attempted to execute a scheme or artifice to defraud Brighton Bank, a financial institution, and to obtain monies, funds, credits and assets under the custody and control of that financial institution in the approximate amount of \$384,959.47 by means of false and fraudulent pretenses, representations and promises, and did aid and abet each other therein; all in violation of 18 U.S.C. § 2 and 1344.

A TRUE BILL:


FOREPERSON OF THE GRAND JURY

PAUL M. WARNER
United States Attorney

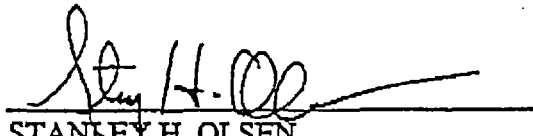

STANLEY H. OLSEN
Assistant United States Attorney

EXHIBIT B

PAUL M. WARNER, United States Attorney (#3389)
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FILED
U.S. DISTRICT COURT
19 DEC 03 PM 3:55
DISTRICT OF UTAH
BY: _____
DEPUTY CLERK

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA, :
 :
Petitioner, :
 :
v. : UNITED STATES'
 : PETITION TO ENFORCE
 : INTERNAL REVENUE SUMMONSES
LEON D. BEAR, individually and as Chairman :
of the Executive Committee, Skull Valley :
Band of Goshute Indians of Utah, and SKULL : Judge Dee Benson
VALLEY BAND OF GOSHUTE INDIANS : DECK TYPE: Civil
OF UTAH, : DATE STAMP: 12/19/2003 @ 15:54:57
 : CASE NUMBER: 2:03CV01114 DB
Respondents. :

The United States, by and through Assistant United States Attorney Jeannette F. Swent, petitions this Court for an order to enforce two Internal Revenue Service (IRS) summonses served on the respondents, Leon D. Bear and the Skull Valley Band of Goshute Indians of Utah, and in support avers as follows:

I

This proceeding is brought at the request and with the authorization of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury of the United States, and at the direction of the Attorney General of the United States.

II

This Court has jurisdiction over this proceeding pursuant to Sections 7402(b) and 7604(a) of Title 26, United States Code, and Sections 1340 and 1345 of Title 28 of the United States Code.

III

Venue is proper in the District of Utah because the respondents reside or may be found within this district.

IV

Denise Glaser is a Revenue Agent of the Internal Revenue Service employed in the Small Business/Self-Employed Division, Compliance Area 5, in Plantation, Florida and is authorized to issue IRS summonses pursuant to the authority contained in Section 7602 of Title 26, United States Code, and Treasury Regulations, Section 301.7602-1, C.F.R. § 301.7602-1.

V

Revenue Agent Glaser has executed a Declaration of Denise Glaser with respect to this matter. Said Declaration is filed herewith and forms the basis of the allegations herein.

VI

Respondent Leon D. Bear resides or is found at the Skull Valley Reservation, 416 Skull Valley Road, Grantsville, Utah 84029. The Bureau of Indian Affairs recognizes Bear as the tribal leader of the Skull Valley Band. Respondent Skull Valley Band resides or is found at 2480 Main Street, Suite 110, Salt Lake City, Utah 84115.

VII

Petitioner is conducting an investigation into the federal income tax liability of Starlike Properties, Inc. for its taxable year ending June 30, 1998, as set forth in the Declaration of Denise Glaser.

VIII

Respondents are in possession and/or control of testimony and documents concerning the above-described investigation.

IX

Pursuant to the above-described investigation, on December 19, 2002, Revenue Agent Glaser issued two Internal Revenue Service summonses (hereinafter, "the Summonses") directing the respondents to appear on February 14, 2003 at 9:00 a.m. at 7850 S.W. 6 Court, Room 355, Stop 4449, Plantation, Florida 33324 to testify and to produce for examination books, papers, records, or other data described in the Summonses. The Summonses were substantially identical to each other except that one was addressed to "Leon D. Bear" at Skull Valley Reservation, 416 Skull Valley Road, Grantsville, Utah 84029, and the other was addressed to "Leon D. Bear, Chairman of the Executive Committee, Skull Valley Band of Goshute Indians of Utah, and the Skull Valley Band of Goshute Indians of Utah" at 2480 Main Street, Suite 110, Salt Lake City, Utah 84115. Copies of the Summonses are attached to the Declaration of Denise Glaser as Exhibits A and B thereto.

X

On January 8, 2003, Revenue Agent Mary Anne Thorem served attested copies of the Summonses pursuant to 26 U.S.C. § 7603, as evidenced by the certificates of service on the reverse sides of the Summonses. See Declaration of Denise Glaser, Exhibits A and B. The Summons addressed to Leon D. Bear in his individual capacity was left "by the door" of his abode, 416 Skull Valley Road, Grantsville, Utah 84029 at 3:30 p.m. (see Declaration of Denise Glaser, Exhibit A, pages 1 and 2), and the Summons addressed to Leon D. Bear as Chairman of the Executive Committee of the Skull Valley Band and to the Skull Valley Band was left at the Band's office, 2480

Main Street, Suite 110, Salt Lake City, Utah 84115, with Ms. Beverly Slack at 1:30 p.m. (see Declaration of Denise Glaser, Exhibit B, pages 1 and 2). On January 10, 2003, at 2:00 p.m., Revenue Agent Glaser served the notices required by 26 U.S.C. § 7609(a) on Starlike Properties, Inc. and the other persons identified in the Summons (Diversified Group, Inc., James Haber, Thomas Long, Registered Agency Services, Inc., United Bank of Switzerland, Steven Jacoby, and Falzan N.V.) by certified or registered mail, as evidenced by the certificates of service on the reverse sides of the Summonses. See Declaration of Denise Glaser, Exhibits A and B.

XI

At the request of the respondents' counsel, Joseph H. Thibodeau, the time and place for the return of the Summonses was changed to March 4, 2003 at 2:00 p.m. at IRS Office of Chief Counsel in Salt Lake City, Utah. At the agreed date and time, respondent Leon D. Bear appeared with counsel but failed to comply fully with the Summonses by testifying or by producing all of the books, records, and other documents demanded in the Summonses. Respondent Leon D. Bear refused to testify and produced only three documents: the taxpayer's articles of incorporation, an operating agreement, and a resolution related to the operating agreement.

XII

The respondents' refusal to comply fully with the Summonses continues, as set forth in the Declaration of Denise Glaser.

XIII

The information sought by the Summonses is relevant for the legitimate purpose of the investigation described above and is not already in the possession of IRS, except as to the documents described in Attachment B to the Summonses and the three documents described in paragraph XI above.

XIV

All administrative steps required by the Internal Revenue Code for the issuance of the Summonses have been taken.

XV

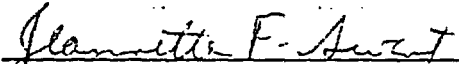
No Justice Department referral is in effect with respect to the taxpayer, Starlike Properties, Inc., within the meaning of Section 7602(d) of the Code.

WHEREFORE, Petitioner respectfully prays:

1. That the Court enter an order directing the respondents--Leon D. Bear, individually and as Chairman of the Executive Committee, Skull Valley Band of Goshute Indians of Utah; and the Skull Valley Band--to show cause, if any, why they should not comply with and obey the Summonses and each and every requirement thereof;
2. That the Court enter an order directing the respondents to comply with the Summonses as well as each and every requirement thereof by their attendance, testimony, and production as required by the Summonses before Revenue Agent Denise Glaser, or any other proper officer or employee of IRS, at such a time and place as may be fixed by Revenue Agent Glaser or any other proper officer or employee of IRS;
3. That the United States recover its costs in maintaining this action; and
4. That the Court grant such other and further relief as it may deem just and proper.

Respectfully submitted this 19th day of December, 2003.

PAUL M. WARNER
United States Attorney


JEANNETTE F. SWENT
Assistant United States Attorney
Attorneys for the United States of America

PAUL M. WARNER, United States Attorney (#3389)
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FILED
U.S. DISTRICT COURT

19 DEC 03 PM 3:59

DISTRICT OF UTAH

BY:
DEPUTY CLERK

IN THE UNITED STATES DISTRICT COURT

DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

LEON D. BEAR, individually and as Chairman :
of the Executive Committee, Skull Valley :
Band of Goshute Indians of Utah, and SKULL :
VALLEY BAND OF GOSHUTE INDIANS :
OF UTAH,

Respondents.

UNITED STATES'
MEMORANDUM IN SUPPORT
OF PETITION TO ENFORCE
INTERNAL REVENUE SUMMONSES

2-03 CV 01114 DB

The United States, by and through Assistant United States Attorney Jeannette F. Swent, hereby submits this memorandum in support of its petition for an order to enforce two Internal Revenue Service (IRS) summonses served on the respondents, Leon D. Bear and the Skull Valley Band of Goshute Indians of Utah (the "Summonses"). As discussed below, the United States contends that it has established a *prima facie* case for enforcement of the Summonses and that the Court should order the respondents to show cause, in writing, why the Summonses should not be enforced.

STATEMENT OF FACTS

The relevant facts are set forth in the Declaration of Denise Glaser filed herewith. Appropriate references to those facts are made in the Discussion below, with citations to the portions of the Declaration in which they are found.

QUESTION PRESENTED

Whether the Summonses meet the Powell requirements for enforcement.

DISCUSSION

THE SUMMONSES SATISFY THE POWELL REQUIREMENTS FOR ENFORCEMENT

A. Statutory Authority for IRS Summonses

Internal Revenue Code (hereinafter, the "Code") section 7602 (a) (1) authorizes the Secretary of the Treasury to "examine any books, papers, records, or other data which may be relevant or material" in connection with "ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue . . . or collecting any such liability." Code section 7602 (a) (2) authorizes the Secretary of the Treasury to issue summonses to compel persons in possession of such books, papers, records, or other data to appear and produce the same and/or give testimony. Code section 7603 authorizes the Secretary to serve such summonses.

The Code contains no administrative enforcement procedures. Accordingly, summonses must be judicially enforced. I.R.C. § 7402 (b). The usual procedure is for the United States to file a petition accompanied by a declaration of the IRS agent or officer who issued the summons seeking enforcement. See United States v. McCarthy, 514 F. 2d 368, 372 (3rd Cir. 1975). After

fixing a deadline for a responsive pleading, the court conducts a hearing on the order to show cause why the summons should not be enforced. Id.

B. The Four Powell Requirements for Summons Enforcement

In order to obtain judicial enforcement of an IRS summons, the United States "must show [1] that the investigation will be conducted pursuant to a legitimate purpose, [2] that the inquiry may be relevant to the purpose, [3] that the information sought is not already within the Commissioner's possession, and [4] that the administrative steps required by the Code have been followed." United States v. Powell, 379 U.S. 48, 57-58 (1964). This showing is generally made by declaration¹ of the agent who issued the summons and who is seeking enforcement. United States v. City National Bank & Trust Co., 642 F.2d 388, 389 (10th Cir. 1981). "The burden is a slight one because the statute must be read broadly in order to ensure that the enforcement powers of the IRS are not unduly restricted." United States v. Balanced Financial Management, 769 F.2d 1440, 1443 (10th Cir. 1985).

Indeed, "[n]o more than [a declaration] is necessary to make the prima facie case." United States v. Kis, 658 F.2d 526, 536 (7th Cir. 1981), cert. denied, 455 U.S. 1018 (1982); Liberty Financial Services v. United States, 778 F.2d 1390, 1392 (9th Cir. 1985). Once the prima facie case has been made, the burden shifts to the respondent to disprove one of the four elements of the prima facie case or show that enforcement of the summons would be an abuse of the court's process. Powell, 379 U.S. at 58. The respondent's burden is a heavy one. Id.

¹Summons enforcement matters are customarily decided on the written records and in summary proceedings. See, e.g., United States v. Security Bank and Trust Co., 661 F.2d 847, 851 (10th Cir. 1981); Voss v. United States, 573 F. Supp. 957, 958-62 (D. Colo. 1983). This procedure is contemplated by Rule 78 of the Federal Rules of Civil Procedure and sanctioned by Congress. S. Rep. No. 97-494, Vol. 1, 97th Cong., 2d Sess. 285.

In this case, Revenue Agent Denise Glaser has been assigned to investigate the income tax liability of Starlike Properties, Inc. for its taxable year ending June 30, 1998. Glaser Decl., ¶ 2. This purpose is specifically authorized by Code section 7602 (a), and is, therefore, a legitimate purpose. The information sought by Revenue Agent Glaser is not already in the possession of the IRS, except for three documents identified in paragraph 6 of the Glaser Declaration. The administrative steps required by the Internal Revenue Code have been followed, including proper service. Glaser Decl. ¶ 9. And, as shown below, the summoned information is relevant to the investigation.

C. The Powell Relevancy Requirement

Code section 7602 (a)(1) authorizes the Secretary of the Treasury to summon the records of any person "which may be relevant or material" to the investigation. It is well settled that the United States, to satisfy the relevancy requirement set forth in Powell, need only show some "realistic expectation" (as opposed to an "idle hope") that the summoned information "might throw light on" the subject of the investigation. United States v. Zolin, 809 F.2d 1411, 1414 (9th Cir. 1987). As the Second Circuit pointed out in United States v. Noall, 587 F.2d 123, 125 (2d Cir. 1978), cert. denied, 441 U.S. 923 (1979), this standard provides a "very low" threshold that the United States must cross to determine relevancy. This is because of the inherent difficulties in determining prior to examination how much use the summoned records will be in determining a taxpayer's federal liability. Id. The Supreme Court observed in United States v. Arthur Young & Co., 465 U.S. 805, 814 (1984) (emphasis in original):

As the language of § 7602 clearly indicates an IRS summons is not to be judged by the relevance standards used in deciding whether to admit evidence in federal court. Cf. Fed. R. Evid. 401. The language "may be" reflects Congress' express

intention to allow the IRS to obtain items of even potential relevance to an ongoing investigation, without reference to its admissibility. The purpose of Congress is obvious: the Service can hardly be expected to know whether such data will be relevant until it is procured and scrutinized.

This low threshold of relevance follows from the wording of Code section 7601, which authorizes the investigation of persons who "may be liable" for taxes (emphasis added).

Here, there is no question that the requested information is relevant within the meaning of Powell. The purpose of Revenue Agent Glaser's investigation is to determine the tax liability of Starlike Properties, Inc. for the tax periods ending June 30, 1998. Glaser Decl., ¶ 2. The Summonses seek the production of records and testimony pertaining directly to that purpose. Glaser Decl., Exhibits A and B.

D. The Show-Cause Order Should Be Issued

As discussed above, the Summonses meet all four of the Powell standards and are prima facie enforceable. Accordingly, the show-cause order requested in the petition filed herewith should be issued and served on the respondents.

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CONCLUSION

For the foregoing, reasons, this Court should order the respondents to show cause why they should not be made to obey and fully comply with the above-described Internal Revenue Service administrative Summonses.

Respectfully submitted this 19th day of December, 2003.

PAUL M. WARNER
United States Attorney

Jeannette F. Swent
JEANNETTE F. SWENT
Assistant United States Attorney
Attorneys for the United States of America

PAUL M. WARNER, United States Attorney (#3389)
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185 South State Street, Ste. 400
Salt Lake City, Utah 84111
Telephone: (801) 524-5682

FILED
U.S. DISTRICT COURT
19 DEC 03 PM 3:58
DISTRICT OF UTAH
BY: _____
DEPUTY CLERK

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA, :

Petitioner, :

v. :

DECLARATION
OF DENISE GLASER

2:03 CW 1114 DB

LEON D. BEAR, individually and as Chairman :
of the Executive Committee, Skull Valley
Band of Goshute Indians of Utah, and SKULL :
VALLEY BAND OF GOSHUTE INDIANS
OF UTAH, :

Respondents. :

I, Denise Glaser, declare as follows:

1. I am a duly commissioned Revenue Agent with the Internal Revenue Service, employed in the Small Business/Self Employed Division, Compliance Area 5, with a post of duty in Plantation, Florida.

2. In my capacity as a Revenue Agent, I am conducting an investigation into the income tax liability of Starlike Properties, Inc. for its taxable year ending June 30, 1998. I am authorized to issue administrative summonses pursuant to the authority contained in 26 U.S.C. § 7602 and the regulations promulgated thereunder.

3. In furtherance of the above investigation and in accordance with 26 U.S.C. § 7602, on December 19, 2002, I issued two administrative third-party summonses (the "Summonses"),

3

Forms 2039, to respondent Leon D. Bear and respondent Skull Valley Band of Goshute Indians of Utah. The respondents are in possession and/or control of testimony and documents concerning the above investigation. The Summonses were substantially identical except that one was addressed to "Leon D. Bear" at his residence or abode, Skull Valley Reservation, 416 Skull Valley Road, Grantsville, Utah 84029, and the other was addressed to "Leon D. Bear, Chairman of the Executive Committee, Skull Valley Band of Goshute Indians of Utah, and the Skull Valley Band of Goshute Indians of Utah," at the Band's business address, 2480 Main Street, Suite 110, Salt Lake City, Utah 84115. The Summonses directed the respondents to appear on February 14, 2003 at 9:00 a.m. at 7850 S.W. 6 Court, Room 355, Stop 4449, Plantation, Florida 33324 to testify and to produce for examination books, papers, records, or other data described in the Summonses. True copies of the Summonses are attached hereto as Exhibits A and B.

4. On January 8, 2003, Revenue Agent Mary Anne Thorem served attested copies of the Summonses pursuant to 26 U.S.C. § 7603, as evidenced by the certificates of service on the reverse sides of the Summonses. See Exhibits A and B. The Summons addressed to Leon D. Bear was left "by the door" of his abode, 416 Skull Valley Road, Grantsville, Utah 84029 at 3:30 p.m. (see Exhibit A, pages 1 and 2), and the Summons addressed to Leon D. Bear as Chairman of the Executive Committee, Skull Valley Band of Goshute Indians of Utah, and Skull Valley Band of Goshute Indians of Utah was left at the Band's business address, 2480 Main Street, Suite 110, Salt Lake City, Utah 84115, with Ms. Beverly Slack at 1:30 p.m. (see Exhibit B, pages 1 and 2) .

5. On January 10, 2003, I served the notices required by 26 U.S.C. § 7609(a) on Starlike Properties, Inc. and the other persons identified in the Summonses (The Diversified Group, Inc., James Haber, Thomas Long, Registered Agency Services, Inc., United Bank of Switzerland, Steven

Jacoby, and Falzan N.V.) by certified or registered mail, as evidenced by the certificate of service on the reverse sides of the Summonses. See Exhibits A and B, pages 2 and 3.

6. At the request of the respondents, the time and place for the return of the Summonses was changed to March 4, 2003 at 2:00 p.m. at IRS Office of Chief Counsel in Salt Lake City, Utah. At the agreed date and time, respondent Leon D. Bear appeared with counsel, Joseph H. Thibodeau, but failed to comply fully with the Summonses by testifying or by producing all of the books, records, and other documents demanded in the Summonses. Respondent Leon D. Bear refused to testify and only three documents were produced: articles of incorporation, an operating agreement, and a resolution related to the operating agreement.

7. The respondents' refusal to comply fully with the Summonses continues to this date of this Declaration.

8. The Internal Revenue Service is not already in possession of the summoned information, except for the three documents described in paragraph 6 above.

9. All administrative steps required by the Internal Revenue Code for issuance of the Summonses have been followed.

10. This investigation is for the legitimate purpose of determining the income tax liability of Starlike Properties, Inc. for its taxable year ending June 30, 1998.

11. The information sought by the Summonses may be relevant to the legitimate purpose described above.

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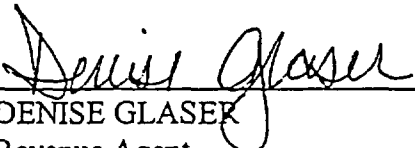
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12. No Justice Department referral is in effect with respect to the taxpayer, Starlike Properties, Inc., as defined by 26 U.S.C. § 7602(d).

I HEREBY DECLARE under penalty of perjury that the foregoing is true and correct.

DATED this 12 day of November, 2003.


DENISE GLASER
Revenue Agent
Internal Revenue Service



Summons

In the matter of Starlike Properties, Inc.

Internal Revenue Service (Division): Small Business/Self-Employed Division

Industry/Area (name or number): Compliance Area 5

Periods: July 1, 1997 through June 30, 1998

The Commissioner of Internal Revenue

To: Leon D. Bear

At: Skull Valley Reservation, 416 Skull Valley Road, Grantsville, Utah 84029

You are hereby summoned and required to appear before Revenue Agent Denise Glaser, 65-02825
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See Attachment A - General Requirements and Documents Summoned - 10 pages.

See Attachment B - List of Documents in IRS Possession - 1 page.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

7850 S.W. 6 Court, Room 355, Stop 4449, Plantation, Florida 33324, 954/423-7168

Place and time for appearance at 7850 S.W. 6 Court, Room 355, Plantation, Florida 33324



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

on the 14th day of February, 2003 at 9:00 o'clock a. m.

Issued under authority of the Internal Revenue Code this 19 ^(year) day of December, 2002 ^(year)

Denise Glaser Internal Revenue Agent
Signature of issuing officer Title

Seamus J. Glaser Group Manager
Signature of approving officer (if applicable) Title

EXHIBIT A
PAGE 1 OF 15

Original — to be kept by IRS



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date January 8, 2003 Time 3:30 PM

How
Summons
Was
Served

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): By the door.
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: _____

Signature

Mary Anne Thorne

Title

Revenue Agent

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: 1/10/2003

Time: 2 PM

Name of Noticee: See attached list

Address of Noticee (if mailed): ✓

How
Notice
Was
Given

- ☒ I gave notice by certified or registered mail to the last known address of the noticee.
- ☐ I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any): _____
- ☐ I gave notice by handing it to the noticee.
- ☐ In the absence of a last known address of the noticee, I left the notice with the person summoned.
- ☒ No notice is required.

Signature

Devin Gasar

Title

Internal Revenue Agent

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Devin Gasar

Title

Internal Revenue Agent

EXHIBIT A

PAGE 2 OF 15

Form 2039 (Rev. 12-2001)

Attachment to Item 4.

Notices given:

- 1 Thomas N. Long
1912 Capital Avenue #406
Cheyenne, WY 82001
- 2 Registered Agency Services, Inc.
1912 Capital Avenue #420
Cheyenne, WY 82001
- 3 United Bank of Switzerland
Warburg Center
677 Washington Blvd.
Stamford, CT 06901
- 4 Steven Jacoby
3990 N. 38 Avenue
Hollywood, FL 33021
- 5 Falzan NV
c/o BNP Jersey Trust Corp.
Ainlet Street
Helier Jersey JC48RD
- 6 James Haber President
Starlike Properties, Inc.
950 Third Street
New York, NY 10022
- 7 The Diversified Group, Inc.
950 Third Avenue
New York, NY 10022

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Thomas N. Long
1912 Capital Ave
#406
Cheyenne, WY
82001

2. Article Number (Copy from service label)

7000 1670 0004 1328 1408

PS Form 3811, July 1999

Domestic Return Receipt

102595-00-M

COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly) B. Date of Delivery

JAN 15 21

C. Signature

X *[Signature]* ☐ Agent ☐ Addre

D. Is delivery address different from item 1? ☐ Yes ☐ No
If YES, enter delivery address below:

3. Service Type

- ☒ Certified Mail ☐ Express Mail
- ☐ Registered ☐ Return Receipt for Merch
- ☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Registered Agency Services Inc
1912 Capital Ave #420
Cheyenne, WY 82001

2. Article Number (Copy from service label)

7000 1670 0004 1328 1392

PS Form 3811, July 1999

Domestic Return Receipt

102595-00-M

COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly) B. Date of Delivery

JAN 15 21

C. Signature

X *[Signature]* ☐ Agent ☐ Addre

D. Is delivery address different from item 1? ☐ Yes ☐ No
If YES, enter delivery address below:

3. Service Type

- ☒ Certified Mail ☐ Express Mail
- ☒ Registered ☐ Return Receipt for Merch
- ☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

**U.S. Postal Service
CERTIFIED MAIL RECEIPT**

(Domestic Mail Only; No Insurance Coverage Provided)

700 1670 0004 1328 1385

Postage	\$
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$

Postmark

Here

Sent To

Street, Apt. No., or PO Box No.

EXHIBIT

A

PAGE

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OF

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7000 1670 0004 1328 1378

U.S. Postal Service
CERTIFIED MAIL RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)

OFFICIAL USE

Postage	\$
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$

Sent To: Steven Jacoby
Street, Apt. No., or PO Box No.
City, State, ZIP+4

PS Form 3800, May 2000 See Reverse for Instructions

Returned unclaimed

7000 1670 0004 1328 1415

U.S. Postal Service
CERTIFIED MAIL RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)

OFFICIAL USE

Postage	\$
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$

Sent To: James Haber
Starlike
Street, Apt. No., or PO Box No.
City, State, ZIP+4

PS Form 3800, May 2000 See Reverse for Instructions

Not returned

SENDER: COMPLETE THIS SECTION Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. Article Addressed to: <u>The Diversified Group Inc</u> <u>750 3rd Ave, 23 Flr</u> <u>NYC, NY</u> <u>10022</u>	COMPLETE THIS SECTION ON DELIVERY A. Received by (Please Print Clearly) <u>JSuch</u> B. Date of Delivery <u>1/14</u> C. Signature <u>X JSuch</u> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, enter delivery address below: 3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D. 4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes
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ATTACHMENT A

Page 1 of 10

GENERAL REQUIREMENTS

This summons seeks all documents in your possession or control (other than those shown in Attachment B to the Summons) relating to (1) the acquisition of Starlike Properties, Inc., by the Skull Valley Band of Goshute Indians of Utah through Diversified Acquisition Star LLC and (2) the operations of Starlike Properties, Inc., while owned by the Skull Valley Band of Goshute Indians of Utah, including transactions involving a United States dollar to Japanese yen currency put option allegedly transferred to Starlike Properties, Inc., in February 1998 by Diversified Acquisition Star LLC.

A. Unless otherwise stated, the option described above will be abbreviated as the "the put option".

B. Unless otherwise stated, Starlike Properties, Inc., Diversified Acquisition Star LLC, and the Skull Valley Band of Goshute Indians of Utah will be abbreviated as Starlike, Star LLC, and the Tribe, respectively.

C. Unless otherwise stated, Union Bank of Switzerland will be abbreviated as UBS.

D. Unless specified otherwise, the documents requested to be produced under summons pertain to the period beginning in July 1997, and ending on the date of compliance with this summons.

E. The term "document" shall mean all writings, including but not limited to, studies, reports, summaries, schedules, workpapers, analyses, surveys, letters, correspondence, charts, books, graphs, printed matters, tapes, dictation, recording belts or discs, audio or visual materials, notes of telephone conversations, diaries, telegrams, cablegrams, facsimiles, electronic mail (e-mail) messages, financial records, checks, drafts, and instruments.

F. Documents are to be ordered and labeled according to the numbered request to which they pertain.

G. Pages of documents are to be associated in numerical sequence. Attachments, enclosures, and referenced documents should be associated with the documents that reference them.

H. All copies should be complete. Any deviation between an original document and the copy produced must be noted and explained.

I. Unless apparent from the document, its author, date of writing, and the date of receipt should be identified.

EXHIBIT A
PAGE 5 OF 15

ATTACHMENT A

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J. All references to any specific party to the transactions described above includes the consolidated group containing the party as well as the individual subsidiaries comprising the consolidated group.

K. All references to any of the parties to the transactions described above include all officers, directors, employees, and Agents of each, and include any affiliated entities and predecessor or successor entities.

L. If any index is prepared identifying the documents produced pursuant to this summons, a copy of that index shall also be produced.

M. To the extent documents responsive to any of the following requests are withheld based on the attorney/client privilege, the accountant/client privilege, or any other privilege, please state the basis for the privilege and provide a Privilege log for each document containing the following:

1. Description of the document, including the number of pages;
2. List and description of attachments;
3. Author(s) of the document;
4. All recipients of the document and their relationship to Starlike;
5. Date of the document;
6. The document's topic of discussion; and
7. Names of any persons who have been provided a copy of the document their relationship to Starlike.

ATTACHMENT A

Page 3 of 10

UNDER THE PROVISIONS OF INTERNAL REVENUE CODE SECTIONS 7601 AND 7602, THE FOLLOWING ARE HEREBY SUMMONSED:

1. All agreements, correspondence, memoranda, promotional materials, studies, reports, summaries, preliminary assessments, schedules, analyses, electronic mail (e-mail) messages or other documents (other than those documents referenced in Attachment B) regarding the Tribe's decision to invest in Starlike received from:

- a. The Diversified Group;
- b. James Haber;
- c. Thomas Long;
- d. Registered Agency Services, Inc.;
- e. UBS;
- f. Steven Jacoby;
- g. Starlike's shareholders prior to Star LLC's acquisition of Starlike; or
- h. Any other person or entity.

2. All agreements, correspondence, memoranda, promotional materials, studies, reports, summaries, preliminary assessments, schedules, analyses, e-mail messages or other documents regarding the Tribe's decision to invest in Starlike issued to:

- a. The Diversified Group;
- b. James Haber;
- c. Thomas Long;
- d. Registered Agency Services, Inc.;
- e. UBS;
- f. Steven Jacoby;
- g. Starlike's shareholders prior to Star LLC's acquisition of Starlike; or
- h. Any other person or entity.

3. All memoranda, studies, reports, summaries, schedules, analyses, preliminary assessments and other documents prepared by the Tribe (other than documents requested in 2 above) that reflect, memorialize or pertain to the Tribe's decision to invest in Starlike.

4. All documents, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, checks, money orders, account statements, wire transfers and/or instructions, invoices, or other similar documents that reflect or pertain to the payment or receipt of fees paid, received or transmitted (including but not limited to finder's fees) with respect to the Tribe's decision to invest in Starlike.

5. All agreements, correspondence, memoranda, promotional materials or other documents regarding investment opportunities (except Starlike) for the Tribe received

ATTACHMENT A

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from any of the following persons or entities from July 1997 until the date of compliance with this summons:

- a. The Diversified Group;
- b. James Haber;
- c. Thomas Long;
- d. Registered Agency Services, Inc.;
- e. UBS; or
- f. Steven Jacoby.

6. All documents, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, checks, money orders, account statements, wire transfers and/or instructions, invoices, or other similar documents that reflect or pertain to the payment or receipt of fees paid, received or transmitted (including but not limited to finder's fees) with respect to any investment opportunities for which documents responsive to document request 5 above are provided.

7. All contracts, agreements, side agreements, participation agreements, trust agreements, tax indemnity agreements, loan certificates, loan agreements, security agreements, debt security agreements, correspondence, memoranda, e-mail messages, directives, instructions, scripts, minutes of Tribal meetings, minutes of other meetings, or other documents regarding the decision to form and/or the actual formation of Star LLC.

8. All documents, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, checks, money orders, account statements, wire transfers and/or instructions, invoices, or other similar documents that reflect or pertain to the payment or receipt of fees paid, received or transmitted with respect to formation of Star LLC.

9. All directives, contracts, agreements, side agreements, correspondence, e-mail messages, memoranda or other documents regarding management of Star LLC.

10. All documents, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, account statements, wire transfers and/or instructions, invoices, or other similar documents that reflect or pertain to the payment or receipt of fees paid, received or transmitted with respect to management of Star LLC.

11. All documents, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, account statements, wire transfers and/or instructions, invoices, or other similar documents that reflect or pertain to the payment or receipt of fees paid, received or transmitted with respect to operation of Star LLC.

12. All documents, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, account statements, account reports, checks, money orders, wire transfers and/or instructions, invoices, or other similar documents that reflect or

EXHIBIT

A

PAGE

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or

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ATTACHMENT A

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pertain to the payment or receipt of fees paid, received or transmitted with respect to Star LLC's acquisition of Starlike.

13. All documents, such as minutes of meetings, resolutions, memoranda and other documents, regarding appointment of board members and officers of Starlike following Star LLC's acquisition of Starlike.

14. All reports, memoranda, correspondence or similar documents made to the Tribe by Star LLC, Starlike, Thomas Long, the Diversified Group or James Haber regarding Star LLC or Starlike.

15. All documents, including but not limited to journal records, journal entries, ledger postings, summaries, balance sheets and similar documents, regarding the assets and liabilities of Starlike immediately before and immediately after Star LLC's acquisition of Starlike.

16. Any agreements, side agreements, loan certificates, loan agreements, security or collateral agreements, debt security agreements or other similar documents regarding any loans or transfers of funds from Starlike to Star LLC, the Tribe, the Diversified Group, James Haber, Thomas Long, or Registered Agency Services, Inc.

17. All documents, such as journal records, journal entries, ledger postings, account statements, wire transfers and/or instructions, memoranda or similar documents regarding characterization or recharacterization of loans or other transfers of funds from Starlike to Star LLC, the Tribe, the Diversified Group, James Haber, Thomas Long or Registered Agency Services, Inc.

18. All directives, instructions, scripts, correspondence, memoranda or other documents that concern payments due or made with respect to loans or other transfers of funds from Starlike to Star LLC, the Tribe, the Diversified Group, James Haber, Thomas Long or Registered Agency Services, Inc.

19. All agreements, contracts, correspondence, memoranda, promotional materials, directives, instructions, scripts, studies, reports, summaries, preliminary assessments, schedules, analyses, e-mail messages or other documents regarding Star LLC's alleged acquisition of the put option received from:

- a. The Diversified Group;
- b. James Haber;
- c. Thomas Long;
- d. Registered Agency Services, Inc.;
- e. UBS; or
- f. Any other person or entity.

ATTACHMENT A

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20. All agreements, contracts, correspondence, memoranda, promotional materials, directives, instructions, scripts, studies, reports, summaries, preliminary assessments, schedules, analyses, e-mail messages or other documents regarding Star LLC's alleged acquisition of the put option issued to:

- a. The Diversified Group;
- b. James Haber;
- c. Thomas Long;
- d. Registered Agency Services, Inc.;
- e. UBS; or
- f. Any other person or entity.

21. All memoranda, studies, reports, summaries, schedules, analyses, preliminary assessments and other documents prepared by the Tribe (other than those documents requested in 20 above) that reflect, memorialize or pertain to Star LLC's alleged acquisition of the put option.

22. All agreements, side agreements, loan certificates, loan agreements, security or collateral agreements, debt security agreements or other similar documents regarding any loans or transfers of funds related to Star LLC's alleged acquisition of the put option.

23. All documents, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, checks, money orders, account statements, wire transfers and/or instructions, invoices, or other similar documents that reflect or pertain to the payment or receipt of fees paid, received or transmitted (including but not limited to finder's fees) with respect to Star LLC's alleged acquisition of the put option.

24. All memoranda, studies, reports, summaries, schedules, analyses, preliminary assessments and other documents that reflect, memorialize or pertain to Star LLC's transfer of the put option to Starlike received from:

- a. Star LLC;
- b. Starlike;
- c. The Diversified Group;
- d. James Haber;
- e. Thomas Long;
- f. Registered Agency Services, Inc.;
- g. UBS; or
- h. Any other person or entity.

25. All memoranda, studies, reports, summaries, schedules, analyses, preliminary assessments and other documents that

EXHIBIT

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PAGE

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OF

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ATTACHMENT A

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reflect, memorialize or pertain to Star LLC's transfer of the put option to Starlike issued to:

- a. Star LLC;
- b. Starlike;
- c. The Diversified Group;
- d. James Haber;
- e. Thomas Long;
- f. Registered Agency Services, Inc.;
- g. UBS; or
- h. Any other person or entity.

26. All memoranda, studies, reports, summaries, schedules, analyses, preliminary assessments and other documents that reflect, memorialize or pertain to Star LLC's transfer of the put option to Starlike prepared by the Tribe (other than those documents requested in 25 above).

27. All documents, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, account statements, wire transfers and/or instructions, invoices, directives, instructions, scripts, correspondence, memoranda or other similar documents that reflect or pertain to the payment or receipt of fees paid, received or transmitted with respect to Star LLC's transfer of the put option to Starlike.

28. All account statements, account reports, journal entries, journal records, wire transfers and/or instructions, side agreements or other similar documents regarding payments to or from USB in favor of the Tribe, Star LLC, Starlike, the Diversified Group or James Haber relating to the put option.

29. All documents that reflect, memorialize or record wire transfers between any of the following persons or entities from July 1997 until the date of compliance with this summons (except documents requested in other document requests in this summons):

- a. The Tribe;
- b. Star LLC;
- c. Starlike;
- d. The Diversified Group;
- e. James Haber;
- f. Thomas Long;
- g. Registered Agency Services, Inc.;
- h. UBS; or
- i. Steven Jacoby.

30. For each wire transfer referred to in document request 29 above, provide all invoices, contracts, agreements, instructions, scripts, directives or other similar documents to which the transfer relates.

ATTACHMENT A

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31. All documents not requested in any other document request in this summons, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, checks, account statements, or other similar documents, that reflect or pertain to the payment or receipt of fees paid, received or transmitted between the Tribe and:

- a. Star LLC;
- b. Starlike;
- d. The Diversified Group;
- e. James Haber;
- f. Thomas Long;
- g. Registered Agency Services, Inc.;
- e. UBS; or
- f. Steven Jacoby.

32. All documents not requested in any other document request in this summons, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, checks, account statements, or other similar documents, that reflect or pertain to the payment or receipt of fees paid, received or transmitted between Star LLC and:

- a. Starlike;
- b. The Diversified Group;
- c. James Haber;
- d. Thomas Long;
- e. Registered Agency Services, Inc.;
- f. UBS; or
- g. Steven Jacoby.

33. All documents not requested in any other document request in this summons, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, checks, account statements, or other similar documents, that reflect or pertain to the payment or receipt of fees paid, received or transmitted between Starlike and:

- a. The Diversified Group;
- b. James Haber;
- c. Thomas Long;
- d. Registered Agency Services, Inc.;
- e. UBS; or
- f. Steven Jacoby.

ATTACHMENT A

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34. All loan agreements, deposit agreements, deposit instructions or directives, side agreements or other similar documents, to the extent not requested in any other document request in this summons, between UBS and Star LLC, Starlike, the Diversified Group, or James Haber relating to any loan or other transfer of funds regarding:

- a. Formation of Star LLC;
- b. Star LLC's acquisition of Starlike;
- c. Star LLC's alleged purchase of the put option; or
- d. Star LLC's transfer of the put option to Starlike.

35. All agreements, contracts, engagement letters, correspondence and similar documents regarding retention of Thomas Long and/or Registered Agency Services, Inc., with respect to the Tribe's indirect acquisition of Starlike (including formation of Star LLC), Star LLC's alleged purchase of the put option, and/or the transfer of the put option to Starlike.

ATTACHMENT A

Page 10 of 10

EXHIBIT A
PAGE 14 OF 15

ATTACHMENT B – List of Documents in IRS Possession

1. One page copy of corporate records of Starlike, entitled Action Taken By Unanimous Written Consent of All the Directors of Starlike Properties, dated November 24, 1997, signed by Hassan Khosrowshahi, President; Edward A Kotite, Asst. Secretary and Behzad Khosrowshahi.
2. Stock Purchase Agreement (28 pages) , dated as of December 19, 1997, among Falzan Properties N.V., Starlike Properties, Inc., and Diversified Acquisition Star LLC.
3. Two page copy of corporate records of Starlike, entitled Written Consent of the Sole Director of Starlike Properties, Inc., dated December 19, 1997, signed by James Haber.
4. Two page copy of corporate records of Starlike, entitled Written Consent of the Sole Stockholder of Starlike Properties, Inc., dated December 19, 1997, signed by James Haber, President.
5. Starlike Properties, Inc. - Adjusted Trial Balance for the period ended June 30, 1998.
6. Starlike Properties, Inc. – General Ledger Detail for the period ended June 30, 1998.
7. Starlike Properties, Inc. – Cash Receipts & Disbursements Journal for the period ended June 30, 1998.
8. Starlike Properties, Inc. – Cash Receipts & Disbursements - Summary of Account Distribution Posting for the period ended June 30, 1998.
9. Starlike Properties, Inc. – Adjusting Journal Entries for the period ended June 30, 1998.
10. Three page copy of corporate records of Starlike, entitled Written Consent of the Sole Director of Starlike Properties, Inc., dated December 19, 1997, signed by James Haber.
11. One page copy of corporate records of Starlike, entitled Written Consent of the Sole Director of Starlike Properties, Inc., dated December 19, 1997, signed by James Haber, Sole Director.
12. Cash-Settled Currency Option Confirmation, dated January 9, 1998, acknowledged and accepted by Swiss Bank Corporation on January 12, 1998.
13. Assignment and Novation Agreement (2 pages), dated February 20, 1998, signed by Swiss Bank Corporation and James Haber for both Starlike Properties, Inc. and Diversified Acquisition Star LLC.
14. Subscription Agreement (15 pages), dated February 20, 1998 between Diversified Acquisition Star LLC and Starlike Properties, Inc., signed by James Haber for both parties.
15. One page copy of corporate records of Starlike, entitled Written Consent of the Sole Director of Starlike Properties, Inc., dated February, 20, 1998, signed by James Haber, Sole Director.
16. Letter to James Haber, The Diversified Group Inc. from Ivan J. Ross, dated February 20, 1998.



Summons

In the matter of Starlike Properties, Inc.

Internal Revenue Service (Division): Small Business/Self-Employed Division

Industry/Area (name or number): Compliance Area 5

Periods: July 1, 1997 through June 30, 1998

The Commissioner of Internal Revenue

To: Leon D. Bear, Chairman of the Executive Committee, Skull Valley Band of Goshute Indians of Utah, and the Skull Valley Band of Goshute Indians of Utah

At: Tapai Project Office, 2480 Main Street, Suite 110, Salt Lake City, Utah 84115

You are hereby summoned and required to appear before Revenue Agent Denise Glaser, 65-02825
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See Attachment A - General Requirements and Documents Summoned - 10 pages.

See Attachment B - List of Documents in IRS Possession - 1 page.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

7850 S.W. 6 Court, Room 355, Stop 4449, Plantation, Florida 33324, 954/423-7168

Place and time for appearance at 7850 S.W. 6 Court, Room 355, Plantation, Florida 33324



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

on the 14th day of February, 2003 at 9:00 o'clock a. m.
Issued under authority of the Internal Revenue Code this 19 day of December, 2002
(year) (year)

Signature of issuing officer

Internal Revenue Agent

Title

Signature of approving officer (if applicable)

Group Manager

Title



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

January 8, 2003

Time

1:30 PM

How
Summons
Was
Served

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): Beverly Slack
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: _____

Signature

Mary Anne Thoren

Title

Revenue Agent

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice:

1/10/2003

Time:

2 PM

Name of Noticee:

See attached list

Address of Noticee (if mailed):

✓

How
Notice
Was
Given

- ☒ I gave notice by certified or registered mail to the last known address of the noticee.
- ☐ I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any): _____
- ☐ I gave notice by handing it to the noticee.
- ☐ In the absence of a last known address of the noticee, I left the notice with the person summoned.
- ☒ No notice is required.

Signature

Doris Glaser

Title

Internal Revenue Agent

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title

Internal Revenue Agent

EXHIBIT B

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Form 2039 (Rev. 12-2001)

Attachment to Item 4.

Notices given:

1 Thomas N. Long
1912 Capital Avenue #406
Cheyenne, WY 82001

2 Registered Agency Services, Inc.
1912 Capital Avenue #420
Cheyenne, WY 82001

3 United Bank of Switzerland
Warburg Center
677 Washington Blvd.
Stamford, CT 06901

4 Steven Jacoby
3990 N. 38 Avenue
Hollywood, FL 33021

5 Falzan NV
c/o BNP Jersey Trust Corp.
Ainlet Street
Helier Jersey JC48RD

6 James Haber President
Starlike Properties, Inc.
950 Third Street
New York, NY 10022

7 The Diversified Group, Inc.
950 Third Avenue
New York, NY 10022

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Thomas N. Long
1912 Capital Ave
#406
Cheyenne, WY
82001

2. Article Number (Copy from service label)

7000 1670 0004 1328 1408

PS Form 3811, July 1999

Domestic Return Receipt

102595-00-M

COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly) B. Date of Delivery

JAN 15 21

C. Signature

X

☐ Agent
☐ Addre

D. Is delivery address different from item 1?

If YES, enter delivery address below:

☒ Yes
☐ No

3. Service Type

☒ Certified Mail

☐ Express Mail

☐ Registered

☐ Return Receipt for Merch

☐ Insured Mail

☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Registered Agency Services
Inc
1912 Capital Ave #420
Cheyenne, WY 82001

2. Article Number (Copy from service label)

7000 1670 0004 1328 1392

PS Form 3811, July 1999

Domestic Return Receipt

102595-00-M

COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly) B. Date of Delivery

JAN 15 21

C. Signature

X

☐ Agent
☐ Addre

D. Is delivery address different from item 1?

If YES, enter delivery address below:

☐ Yes
☐ No

3. Service Type

☒ Certified Mail

☐ Express Mail

☒ Registered

☐ Return Receipt for Merch

☐ Insured Mail

☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

**U.S. Postal Service
CERTIFIED MAIL RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)**

OFFICIAL USE

58ET 1385
92ET 1328
0004 1328
0000 4000
029T 0001

Postage

\$

Certified Fee

\$

Return Receipt Fee
(Endorsement Required)

\$

Restricted Delivery Fee
(Endorsement Required)

\$

Total Postage & Fees

\$

Postmark
Here

Sent To

Street, Apt. No., or PO Box No.

102595-00-M

PAGE 3 OF 15

U.S. Postal Service
CERTIFIED MAIL RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)

OFFICIAL USE	
Postage \$	Postmark Here
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees \$	

Sent To Steven Jacoby
Street, Apt. No., or PO Box No.
City, State, ZIP+4

PS Form 3800, May 2000 See Reverse for Instructions

Returned unclaimed

U.S. Postal Service
CERTIFIED MAIL RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)

OFFICIAL USE	
Postage \$	Postmark Here
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees \$	

Sent To James Haber
Starlike
Street, Apt. No., or PO Box No.
City, State, ZIP+4

PS Form 3800, May 2000 See Reverse for Instructions

Not returned

SENDER: COMPLETE THIS SECTION
Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits.
Article Addressed to:
The Diversified Group Inc
150 3rd Ave, 23 Flr
NYC, NY
10022

COMPLETE THIS SECTION ON DELIVERY	
A. Received by (Please Print Clearly) <u>JSuch</u>	B. Date of Delivery <u>1/14</u>
C. Signature <u>X JSuch</u> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee	
D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	

Article Number 71 For 1595-00-M-0952

GENERAL REQUIREMENTS

This summons seeks all documents in your possession or control (other than those shown in Attachment B to the Summons) relating to (1) the acquisition of Starlike Properties, Inc., by the Skull Valley Band of Goshute Indians of Utah through Diversified Acquisition Star LLC and (2) the operations of Starlike Properties, Inc., while owned by the Skull Valley Band of Goshute Indians of Utah, including transactions involving a United States dollar to Japanese yen currency put option allegedly transferred to Starlike Properties, Inc., in February 1998 by Diversified Acquisition Star LLC.

A. Unless otherwise stated, the option described above will be abbreviated as the "the put option".

B. Unless otherwise stated, Starlike Properties, Inc., Diversified Acquisition Star LLC, and the Skull Valley Band of Goshute Indians of Utah will be abbreviated as Starlike, Star LLC, and the Tribe, respectively.

C. Unless otherwise stated, Union Bank of Switzerland will be abbreviated as UBS.

D. Unless specified otherwise, the documents requested to be produced under summons pertain to the period beginning in July 1997, and ending on the date of compliance with this summons.

E. The term "document" shall mean all writings, including but not limited to, studies, reports, summaries, schedules, workpapers, analyses, surveys, letters, correspondence, charts, books, graphs, printed matters, tapes, dictation, recording belts or discs, audio or visual materials, notes of telephone conversations, diaries, telegrams, cablegrams, facsimiles, electronic mail (e-mail) messages, financial records, checks, drafts, and instruments.

F. Documents are to be ordered and labeled according to the numbered request to which they pertain.

G. Pages of documents are to be associated in numerical sequence. Attachments, enclosures, and referenced documents should be associated with the documents that reference them.

H. All copies should be complete. Any deviation between an original document and the copy produced must be noted and explained.

I. Unless apparent from the document, its author, date of writing, and the date of receipt should be identified.

J. All references to any specific party to the transactions described above includes the consolidated group containing the party as well as the individual subsidiaries comprising the consolidated group.

K. All references to any of the parties to the transactions described above include all officers, directors, employees, and Agents of each, and include any affiliated entities and predecessor or successor entities.

L. If any index is prepared identifying the documents produced pursuant to this summons, a copy of that index shall also be produced.

M. To the extent documents responsive to any of the following requests are withheld based on the attorney/client privilege, the accountant/client privilege, or any other privilege, please state the basis for the privilege and provide a Privilege log for each document containing the following:

1. Description of the document, including the number of pages;
2. List and description of attachments;
3. Author(s) of the document;
4. All recipients of the document and their relationship to Starlike;
5. Date of the document;
6. The document's topic of discussion; and
7. Names of any persons who have been provided a copy of the document their relationship to Starlike.

UNDER THE PROVISIONS OF INTERNAL REVENUE CODE SECTIONS 7601 AND 7602, THE FOLLOWING ARE HEREBY SUMMONSED:

1. All agreements, correspondence, memoranda, promotional materials, studies, reports, summaries, preliminary assessments, schedules, analyses, electronic mail (e-mail) messages or other documents (other than those documents referenced in Attachment B) regarding the Tribe's decision to invest in Starlike received from:

- a. The Diversified Group;
- b. James Haber;
- c. Thomas Long;
- d. Registered Agency Services, Inc.;
- e. UBS;
- f. Steven Jacoby;
- g. Starlike's shareholders prior to Star LLC's acquisition of Starlike; or
- h. Any other person or entity.

2. All agreements, correspondence, memoranda, promotional materials, studies, reports, summaries, preliminary assessments, schedules, analyses, e-mail messages or other documents regarding the Tribe's decision to invest in Starlike issued to:

- a. The Diversified Group;
- b. James Haber;
- c. Thomas Long;
- d. Registered Agency Services, Inc.;
- e. UBS;
- f. Steven Jacoby;
- g. Starlike's shareholders prior to Star LLC's acquisition of Starlike; or
- h. Any other person or entity.

3. All memoranda, studies, reports, summaries, schedules, analyses, preliminary assessments and other documents prepared by the Tribe (other than documents requested in 2 above) that reflect, memorialize or pertain to the Tribe's decision to invest in Starlike.

4. All documents, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, checks, money orders, account statements, wire transfers and/or instructions, invoices, or other similar documents that reflect or pertain to the payment or receipt of fees paid, received or transmitted (including but not limited to finder's fees) with respect to the Tribe's decision to invest in Starlike.

5. All agreements, correspondence, memoranda, promotional materials or other documents regarding investment opportunities (except Starlike) for the Tribe received

from any of the following persons or entities from July 1997 until the date of compliance with this summons:

- a. The Diversified Group;
- b. James Haber;
- c. Thomas Long;
- d. Registered Agency Services, Inc.;
- e. UBS; or
- f. Steven Jacoby.

6. All documents, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, checks, money orders, account statements, wire transfers and/or instructions, invoices, or other similar documents that reflect or pertain to the payment or receipt of fees paid, received or transmitted (including but not limited to finder's fees) with respect to any investment opportunities for which documents responsive to document request 5 above are provided.

7. All contracts, agreements, side agreements, participation agreements, trust agreements, tax indemnity agreements, loan certificates, loan agreements, security agreements, debt security agreements, correspondence, memoranda, e-mail messages, directives, instructions, scripts, minutes of Tribal meetings, minutes of other meetings, or other documents regarding the decision to form and/or the actual formation of Star LLC.

8. All documents, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, checks, money orders, account statements, wire transfers and/or instructions, invoices, or other similar documents that reflect or pertain to the payment or receipt of fees paid, received or transmitted with respect to formation of Star LLC.

9. All directives, contracts, agreements, side agreements, correspondence, e-mail messages, memoranda or other documents regarding management of Star LLC.

10. All documents, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, account statements, wire transfers and/or instructions, invoices, or other similar documents that reflect or pertain to the payment or receipt of fees paid, received or transmitted with respect to management of Star LLC.

11. All documents, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, account statements, wire transfers and/or instructions, invoices, or other similar documents that reflect or pertain to the payment or receipt of fees paid, received or transmitted with respect to operation of Star LLC.

12. All documents, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, account statements, account reports, checks, money orders, wire transfers and/or instructions, invoices, or other similar documents that reflect or

pertain to the payment or receipt of fees paid, received or transmitted with respect to Star LLC's acquisition of Starlike.

13. All documents, such as minutes of meetings, resolutions, memoranda and other documents, regarding appointment of board members and officers of Starlike following Star LLC's acquisition of Starlike.

14. All reports, memoranda, correspondence or similar documents made to the Tribe by Star LLC, Starlike, Thomas Long, the Diversified Group or James Haber regarding Star LLC or Starlike.

15. All documents, including but not limited to journal records, journal entries, ledger postings, summaries, balance sheets and similar documents, regarding the assets and liabilities of Starlike immediately before and immediately after Star LLC's acquisition of Starlike.

16. Any agreements, side agreements, loan certificates, loan agreements, security or collateral agreements, debt security agreements or other similar documents regarding any loans or transfers of funds from Starlike to Star LLC, the Tribe, the Diversified Group, James Haber, Thomas Long, or Registered Agency Services, Inc.

17. All documents, such as journal records, journal entries, ledger postings, account statements, wire transfers and/or instructions, memoranda or similar documents regarding characterization or recharacterization of loans or other transfers of funds from Starlike to Star LLC, the Tribe, the Diversified Group, James Haber, Thomas Long or Registered Agency Services, Inc.

18. All directives, instructions, scripts, correspondence, memoranda or other documents that concern payments due or made with respect to loans or other transfers of funds from Starlike to Star LLC, the Tribe, the Diversified Group, James Haber, Thomas Long or Registered Agency Services, Inc.

19. All agreements, contracts, correspondence, memoranda, promotional materials, directives, instructions, scripts, studies, reports, summaries, preliminary assessments, schedules, analyses, e-mail messages or other documents regarding Star LLC's alleged acquisition of the put option received from:

- a. The Diversified Group;
- b. James Haber;
- c. Thomas Long;
- d. Registered Agency Services, Inc.;
- e. UBS; or
- f. Any other person or entity.

20. All agreements, contracts, correspondence, memoranda, promotional materials, directives, instructions, scripts, studies, reports, summaries, preliminary assessments, schedules, analyses, e-mail messages or other documents regarding Star LLC's alleged acquisition of the put option issued to:

- a. The Diversified Group;
- b. James Haber;
- c. Thomas Long;
- d. Registered Agency Services, Inc.;
- e. UBS; or
- f. Any other person or entity.

21. All memoranda, studies, reports, summaries, schedules, analyses, preliminary assessments and other documents prepared by the Tribe (other than those documents requested in 20 above) that reflect, memorialize or pertain to Star LLC's alleged acquisition of the put option.

22. All agreements, side agreements, loan certificates, loan agreements, security or collateral agreements, debt security agreements or other similar documents regarding any loans or transfers of funds related to Star LLC's alleged acquisition of the put option.

23. All documents, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, checks, money orders, account statements, wire transfers and/or instructions, invoices, or other similar documents that reflect or pertain to the payment or receipt of fees paid, received or transmitted (including but not limited to finder's fees) with respect to Star LLC's alleged acquisition of the put option.

24. All memoranda, studies, reports, summaries, schedules, analyses, preliminary assessments and other documents that reflect, memorialize or pertain to Star LLC's transfer of the put option to Starlike received from:

- a. Star LLC;
- b. Starlike;
- c. The Diversified Group;
- d. James Haber;
- e. Thomas Long;
- f. Registered Agency Services, Inc.;
- g. UBS; or
- h. Any other person or entity.

25. All memoranda, studies, reports, summaries, schedules, analyses, preliminary assessments and other documents that

reflect, memorialize or pertain to Star LLC's transfer of the put option to Starlike issued to:

- a. Star LLC;
- b. Starlike;
- c. The Diversified Group;
- d. James Haber;
- e. Thomas Long;
- f. Registered Agency Services, Inc.;
- g. UBS; or
- h. Any other person or entity.

26. All memoranda, studies, reports, summaries, schedules, analyses, preliminary assessments and other documents that reflect, memorialize or pertain to Star LLC's transfer of the put option to Starlike prepared by the Tribe (other than those documents requested in 25 above).

27. All documents, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, account statements, wire transfers and/or instructions, invoices, directives, instructions, scripts, correspondence, memoranda or other similar documents that reflect or pertain to the payment or receipt of fees paid, received or transmitted with respect to Star LLC's transfer of the put option to Starlike.

28. All account statements, account reports, journal entries, journal records, wire transfers and/or instructions, side agreements or other similar documents regarding payments to or from USB in favor of the Tribe, Star LLC, Starlike, the Diversified Group or James Haber relating to the put option.

29. All documents that reflect, memorialize or record wire transfers between any of the following persons or entities from July 1997 until the date of compliance with this summons (except documents requested in other document requests in this summons):

- a. The Tribe;
- b. Star LLC;
- c. Starlike;
- d. The Diversified Group;
- e. James Haber;
- f. Thomas Long;
- g. Registered Agency Services, Inc.;
- h. UBS; or
- i. Steven Jacoby.

30. For each wire transfer referred to in document request 29 above, provide all invoices, contracts, agreements, instructions, scripts, directives or other similar documents to which the transfer relates.

31. All documents not requested in any other document request in this summons, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, checks, account statements, or other similar documents, that reflect or pertain to the payment or receipt of fees paid, received or transmitted between the Tribe and:

- a. Star LLC;
- b. Starlike;
- d. The Diversified Group;
- e. James Haber;
- f. Thomas Long;
- g. Registered Agency Services, Inc.;
- e. UBS; or
- f. Steven Jacoby.

32. All documents not requested in any other document request in this summons, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, checks, account statements, or other similar documents, that reflect or pertain to the payment or receipt of fees paid, received or transmitted between Star LLC and:

- a. Starlike;
- b. The Diversified Group;
- c. James Haber;
- d. Thomas Long;
- e. Registered Agency Services, Inc.;
- f. UBS; or
- g. Steven Jacoby.

33. All documents not requested in any other document request in this summons, such as journal records, journal entries, ledger postings, deposit and withdrawal slips, checks, account statements, or other similar documents, that reflect or pertain to the payment or receipt of fees paid, received or transmitted between Starlike and:

- a. The Diversified Group;
- b. James Haber;
- c. Thomas Long;
- d. Registered Agency Services, Inc.;
- e. UBS; or
- f. Steven Jacoby.

34. All loan agreements, deposit agreements, deposit instructions or directives, side agreements or other similar documents, to the extent not requested in any other document request in this summons, between UBS and Star LLC, Starlike, the Diversified Group, or James Haber relating to any loan or other transfer of funds regarding:

- a. Formation of Star LLC;
- b. Star LLC's acquisition of Starlike;
- c. Star LLC's alleged purchase of the put option; or
- d. Star LLC's transfer of the put option to Starlike.

35. All agreements, contracts, engagement letters, correspondence and similar documents regarding retention of Thomas Long and/or Registered Agency Services, Inc., with respect to the Tribe's indirect acquisition of Starlike (including formation of Star LLC), Star LLC's alleged purchase of the put option, and/or the transfer of the put option to Starlike.

ATTACHMENT B - List of Documents in IRS Possession

1. One page copy of corporate records of Starlike, entitled Action Taken By Unanimous Written Consent of All the Directors of Starlike Properties, dated November 24, 1997, signed by Hassan Khosrowshahi, President; Edward A Kotite, Asst. Secretary and Behzad Khosrowshahi.
2. Stock Purchase Agreement (28 pages) , dated as of December 19, 1997, among Falzan Properties N.V., Starlike Properties, Inc., and Diversified Acquisition Star LLC.
3. Two page copy of corporate records of Starlike, entitled Written Consent of the Sole Director of Starlike Properties, Inc., dated December 19, 1997, signed by James Haber.
4. Two page copy of corporate records of Starlike, entitled Written Consent of the Sole Stockholder of Starlike Properties, Inc., dated December 19, 1997, signed by James Haber, President.
5. Starlike Properties, Inc. - Adjusted Trial Balance for the period ended June 30, 1998.
6. Starlike Properties, Inc. - General Ledger Detail for the period ended June 30, 1998.
7. Starlike Properties, Inc. - Cash Receipts & Disbursements Journal for the period ended June 30, 1998.
8. Starlike Properties, Inc. - Cash Receipts & Disbursements - Summary of Account Distribution Posting for the period ended June 30, 1998.
9. Starlike Properties, Inc. - Adjusting Journal Entries for the period ended June 30, 1998.
10. Three page copy of corporate records of Starlike, entitled Written Consent of the Sole Director of Starlike Properties, Inc., dated December 19, 1997, signed by James Haber.
11. One page copy of corporate records of Starlike, entitled Written Consent of the Sole Director of Starlike Properties, Inc., dated December 19, 1997, signed by James Haber, Sole Director.
12. Cash-Settled Currency Option Confirmation, dated January 9, 1998, acknowledged and accepted by Swiss Bank Corporation on January 12, 1998.
13. Assignment and Novation Agreement (2 pages), dated February 20, 1998, signed by Swiss Bank Corporation and James Haber for both Starlike Properties, Inc. and Diversified Acquisition Star LLC.
14. Subscription Agreement (15 pages), dated February 20, 1998 between Diversified Acquisition Star LLC and Starlike Properties, Inc., signed by James Haber for both parties.
15. One page copy of corporate records of Starlike, entitled Written Consent of the Sole Director of Starlike Properties, Inc., dated February, 20, 1998, signed by James Haber, Sole Director.
16. Letter to James Haber, The Diversified Group Inc. from Ivan J. Ross, dated February 20, 1998.

PAUL M. WARNER, United States Attorney (#3389)
JEANNETTE F. SWENT, Assistant United States Attorney (#6049)
Attorneys for the United States of America
185 South State Street, Ste. 400
Salt Lake City, Utah 84111
Telephone: (801) 524-5682

FILED
U.S. DISTRICT COURT
23 DEC 03 AM 10:00
DISTRICT OF UTAH
BY: _____
DEPUTY CLERK

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA, :

Petitioner, :

v. :

ORDER TO SHOW CAUSE

LEON D. BEAR, individually and as Chairman :
of the Executive Committee, Skull Valley :
Band of Goshute Indians of Utah, and SKULL :
VALLEY BAND OF GOSHUTE INDIANS :
OF UTAH, :

Respondents. :

RECEIVED CLERK

DEC 19 2003

U.S. DISTRICT COURT

Based on the United States' Petition to Enforce Internal Revenue Summons together with
the Declaration of Denise Glaser filed therewith,

IT IS HEREBY ORDERED that the respondents, Leon D. Bear and the Skull Valley
Band of Goshute Indians of Utah, appear before the United States District Court for the District
of Utah, Central Division, presided over by Magistrate Judge Nuffer, in his Courtroom, Room
477 U.S. Courthouse, 350 South Main Street, Salt Lake City, Utah, on February 12th 2004 at
9:30 a.m. to show cause why they and each of them should not be compelled to testify or to
produce the information required and called for by the terms of the Internal Revenue Service

Summonses (including attachments thereto) directed to and served upon them.

The Magistrate Judge will hear the arguments of counsel, consider the evidence and make a written recommendation to the undersigned judge for a proper disposition of the Petition.

IT IS FURTHER ORDERED that a copy of this Order together with the Petition and supporting papers be promptly served pursuant to Rule 4 of the Federal Rules of Civil Procedure upon the respondents by the United States Marshal or by any Internal Revenue Service employee.

IT IS FURTHER ORDERED that within twenty (20) days after service of copies of this Order, the Petition and papers attached thereto, the respondents shall file and serve a written response to the Petition, supported by appropriate sworn statements, as well as any motions they desire to make. Within twenty (20) days after service of the respondents' written response and any motions, the United States may file and serve a written reply. All motions and issues raised by the respondents' response and the United States' reply will be considered on the return date of this Order.

Only those issues raised by motion or brought into controversy by the respondent's timely filed responsive pleadings and supported by sworn statements, or by the Petitioner's timely filed reply, will be considered by the Court. All allegations in the Petition not contested by Respondents' responsive pleadings or by sworn statements will be deemed admitted.

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If the respondents, prior to the return date of this Order, file a notice of no opposition to this Order, stating that they do not oppose the relief sought in the Petition nor wish to make an appearance, then the appearance of the respondents at any hearing held pursuant to this Order to Show Cause is excused.

DATED this 23rd day of Dec. 2003.

BY THE COURT:

Dee Buns
District Judge
United States District Court

kvs

United States District Court
for the
District of Utah
December 23, 2003

* * CERTIFICATE OF SERVICE OF CLERK * *

Re: 2:03-cv-01114

True and correct copies of the attached were either mailed, faxed or e-mailed
by the clerk to the following:

Leon D. Bear
SKULL VALLEY RESERVATION
416 SKULL VALLEY RD
GRANTSVILLE, UT 84029

Skull Valley Band of Goshute Indians
2480 MAIN ST.
STE. 110
SALT LAKE CITY, UT 84115

EXHIBIT C

The Salt Lake Tribune

THURSDAY January 08, 2004

More trouble ahead for Goshutes

By Judy Fahys

(c)2004, The Salt Lake Tribune

Federal authorities have been investigating for months why Leon Bear and his tiny Skull Valley Goshutes Indian Band ventured into the international commodities market a few years ago to trade in future prices of Japanese yen.

Under a federal court order, Internal Revenue Service lawyers will have an opportunity in February to put the question directly to Bear and others behind Starlike Properties, a limited-liability company owned by the Goshutes and operated by the proprietor of a New York business that devises and sells tax shelters.

A Swiss bank, a shadow company based in Britain's Channel Islands tax haven of Jersey, a Florida financier and a Wyoming lawyer credited with helping the Goshutes leverage their sovereign-nation status into a mainland tax haven all have been ordered to explain why they ignored a December 2002 IRS summons for documents related to Starlike. Acting at the request of the IRS and the U.S. Attorney's Office, U.S. District Judge Dee Benson has summoned the people and businesses associated with Starlike into court Feb. 12.

None of those named in the summons would respond to requests for comment.

The court's action is the latest legal intrigue for the Skull Valley Band, best known for its partnership with eight utility companies to host an open-air parking lot for high-level nuclear-plant waste on the tribe's reservation in the west Utah desert.

Last month, following a criminal investigation by the IRS and the Interior Department's Inspector General's Office, Bear was indicted for allegedly embezzling money from his tribe and not paying federal tax on his earnings from tribal enterprises, including taxes owed for two years in which he claimed to have no job.

Bear, who insisted in a memo last week to tribal members that the charges are "utterly false and without merit," is set to be arraigned on the criminal charges Jan. 20.

In addition, a rival group of Goshute leaders and their attorney were indicted last month on bank fraud charges and are accused of accessing tribal bank accounts with phony legal documents. Their arraignment is scheduled for Friday.

It is not clear whether or how the criminal charges might be related to the IRS civil enforcement case, which began as "an investigation into the income tax liability of Starlike" more than a year ago. Nor is there any indication of how many other companies have been part of a tribal program intended to allow nontribal business partners to enjoy some benefits of sovereign nation status, called the tribal "continuance" program.

What is clear is that the federal government's interest was piqued more than 13 months ago as it probed the Goshute company's yen deal.

According to court documents, IRS revenue agent Denise Glaser originally issued a summons Dec. 19, 2002, for information surrounding Starlike's yen futures deal. The demand for documents was left at the door of Bear's cottage at the Goshute village in Skull Valley as well as at the tribal office just below the Interstate 80 overpass in South Salt Lake.

It also was delivered to:



Leon Bear

* The United Bank of Switzerland, now called UBS, which acknowledged the yen futures trade in Jan. 9, 1998, correspondence and followed up on the yen deal in a document dated the following month.

* Steven Jacoby, a lawyer, broker and financier who lists a Hollywood, Fla., address.

* Falzan NV, a business registered at an address in Jersey, the largest of the Channel Islands and one of the first global financial hubs to establish a reputation as an offshore tax haven.

* James Haber, who the IRS lists as president of New York City-headquartered Starlike Properties and also of the Diversified Group Inc., a company described in an American Lawyer magazine article last month as "a New York Company that makes and sells tax shelters."

* Thomas N. Long, a Cheyenne, Wyo., lawyer who worked with former Skull Valley Band attorneys on some of the tribe's business ventures, as well as his company Registered Agency Services.

Shortly after the Goshutes inked their deal for the nuclear-waste facility in 1997, Long had a key role in helping set up the Goshutes Business Code allowing legal domiciles of businesses to be easily transferred among certain states and even foreign nations. In effect, tribal regulations allow the Goshutes' business partners to shift their federal tax liabilities to the tribe, whose businesses generally are exempt from federal taxation..

Based on documents contained in federal court files, the tribe bought Starlike from a Canadian businessman Nov. 24, 1997. Starlike linked itself with the Jersey company and another Haber-controlled business in a deal completed a few weeks later.

In January 1998, the Swiss Bank accepted a "yen currency put option," a financial instrument traded internationally that amounts to a promise to sell a certain amount of yen currency at a set price within a certain time period.

The bank later acknowledged changes made to the yen deal by Starlike and Haber's other company, according to documents already in the hands of the IRS.

Glaser, the IRS investigator, said in an affidavit that only Bear responded to the summons when the Starlike participants were originally told to produce their documents last March; and that Bear provided rudimentary paperwork and not all the material IRS requested.

Bear, the only Goshute authorized to comment on tribal affairs, was not available to talk about the civil summons. He is out of town until the day before his arraignment on the criminal charges, according to aide Beverly Slack.

But he has been communicating about the criminal charges with the 121 people who are official members of the tribe.

"We intend to vigorously defend against these charges," Bear said in the Dec. 31 memo circulated to Skull Valley Band members. "We intend to prevail on all counts. We also intend to move forward with the spent nuclear fuel storage project."

His memo concluded: "We do not intend to allow the United States government or the state of Utah to compromise our right to our own internal governance or our independent sovereignty as an Indian nation."

The issue of tribal finances has been a subject of bitter controversy among tribal members, especially since the leaders agreed to host the nuclear facility on 820 acres of reservation land across the road from the tumbledown tribal village in the shadow of Deseret Peak.

Leaders heralded the nuclear facility, which would reportedly cost \$3.1 billion to build and operate, as a financial boon for all tribal members. More than five years after approving the facility, which has yet to be licensed by the U.S. Nuclear Regulatory Commission, the average household income for a Skull Valley Goshute is \$16,875 a year, or about a third of the typical income of a Utah household, according to the 2000 census.

Former Goshute vice chairwoman Mary Allen and her brother, Rex, whose status as tribal secretary is disputed by Bear, have been among the tribal members pushing for in-depth audits

and disclosure of the "continuance" programs. They have a pending lawsuit in Utah's 3rd District Court, which was partly dismissed last year because of Bear's claims of tribal sovereignty.

Rex Allen "has been seeking to obtain the information but so far he has been blocked and thwarted," said attorney Randall Gaither, who represents the Allens in their state court case.

The Allens have been inquiring about Starlike's finances for more than a year, he added. And they are considering trying to intervene in the IRS case on behalf of the entire tribe.

fahys@sltrib.com



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EXHIBIT D

LARRY ECHOHAWK
PAUL C. ECHOHAWK
MARK A. ECHOHAWK
ATTORNEYS AT LAW

SALLY A. BEITIA
PARALEGAL



L A W O F F I C E S

151 N. 4TH AVENUE, SUITE A
P.O. Box 6119
POCATELLO, ID 83205-6119
208.478.1624
FAX 208.478.1670
WWW.ECHOILAWK.COM

June 2, 2003

Leon D. Bear
Skull Valley Reservation
P.O. Box 150
Grantsville, Utah 84029

Scott H. York
DANNY QUINTANA & ASSOCIATES,
PC
3341 South 700 East
Salt Lake City, UT 84106

VIA FACSIMILE: (801) 526-4625 and CERTIFIED MAIL

Re: *Skull Valley Band of Goshute Indians Tribal Court*

Dear Mr. Bear and Mr. York:

As you know, EchoHawk Law Offices represents Margene Bullcreek, Lisa Bull Creek, Abby Bullcreek, and other individuals who are part of Ohngo Gaudedah Devia (OGD), an organization of Skull Valley Band members. Recently, you and other individuals purporting to act on behalf of the Band have threatened to strip our clients and other individuals of their Band membership because of their opposition to the proposed PFS nuclear waste storage facility, which you define as "treason."

At a meeting at Band headquarters on April 26, 2003, you disclosed the existence of an "Executive Committee Report" prepared by Scott York that includes allegations of treason against Margene Bullcreek, Lisa Bullcreek, and other individuals who oppose the proposed PFS nuclear waste storage facility. At the meeting, we requested a copy of York's report on behalf of our clients. Leon Bear vigorously denied the request saying that it was "confidential." Bear said Margene and other Band members could submit whatever documentation they wanted to include in the report by June 15th. We responded then and still maintain that Margene and others need to know what is contained in York's report before they can determine whether they need to submit anything and what kind of information is appropriate for submission. Your continued refusal to disclose the contents of York's report ignores the due process requirements of the Indian Civil Rights Act, which also guarantees freedom of expression and the right to petition for redress of grievances. By this letter, we repeat our request for immediate disclosure of York's report.

On behalf of our clients who are members of the Skull Valley Band of Goshute Indians, we request information regarding the availability of and procedures for initiating

Skull Valley Band of Goshute Indians Tribal Court

6/2/03

Page - 2

a Skull Valley Band of Goshute Indians Tribal Court action. Specifically, we request detailed information regarding the existence of a Tribal Court, a copy or opportunity to review the applicable rules of procedure of any Tribal Court, names of and process for selecting any Tribal Court judge(s), and information necessary to commence an action in Tribal Court including Court mailing address and any required filing fees and rules of service.

It is our current understanding that a Skull Valley Band Tribal Court does not presently exist, although at one time there was a functioning Tribal Court. If we do not hear from you regarding the requested Tribal Court information within the next ten (10) calendar days, we will assume that a Tribal Court does not presently exist for the Skull Valley Band of Goshute Indians.

Please contact us if you have any questions or need additional information. We look forward to hearing from you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Larry EchoHawk', written over the word 'Sincerely,'.

Larry EchoHawk

LE:sb

cc: Margene Bullcreek, OGD
Superintendent Chester Mills

H:\WDOX\CLIENTS\0002\0021\00004421.DOC

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Scott H. York
DOMINICANA ASSOC
3341 S 700 E
Salt Lake City, UT
84106

2. Article Number

(Transfer from service label)

7001 1140 0003 5972 5427

PS Form 3811, August 2001

Domestic Return Receipt

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X ☐ Agent☐ Addressee

B. Received by (Printed Name)

C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type

☒ Certified Mail☐ Express Mail☐ Registered☐ Return Receipt for Merchandise☐ Insured Mail☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

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Echotank Law Offices
PO Box 6119
Pocatello ID 83205

