

[REDACTED] - Trustee [REDACTED] - Trustee [REDACTED] - Trustee

April 11, 2000

Paul J. Krug
Office of the District Counsel
Internal Revenue Service
160 Spear Street, 9th Floor
San Francisco, California 94105

Certified Mail # [REDACTED]

Dear Mr. Krug:

I received a document that purports to be a subpoena to the U.S. Tax Court in San Francisco, California.

As the custodian of the records of [REDACTED] Trust, I will be happy to comply with this subpoena as soon as I receive the following documents from you:

- 1) The statute, implementing regulation and Federal Register volume and page number where a requirement has been published that states I must comply with this subpoena without my consent.
- 2) The statute and implementing regulation which states that I must violate my contractual obligation and fiduciary responsibility as Trustee to keep Trust information confidential.

"The Trustees of a Trust have all the power necessary to carry out the obligations which they assume. Their consulting services and records are not subject to review or subpoena." Boyd v. U.S., 116 U.S. 618; and Silverthorne Lumber Co. v. U.S., 252 U.S. 385.

- 3) The statute, implementing regulation and Federal Register volume and page number which states this subpoena is applicable outside Washington D.C., the enclaves and /or territories of the United States.

"Whatever the form in which the Government functions, anyone entering into an arrangement with the Government takes the risk of having accurately ascertained that he who purports to act for the Government stays within the bounds of his authority... and this is so even though, as here, the agent himself may have been unaware of the limitation upon his authority." Federal Crop Insurance Corporation v. Merrill, 332 U.S. 380 at 384 (1947).

- 4) A letter from the U. S. Department of the Treasury stating they will pay any and all costs incurred by me as a result of being sued by the Trustors of [REDACTED] Trust for violating the privacy provision of our contract.

As soon as I receive the requested documents I will comply with this subpoena.

Sincerely,

[REDACTED]
Trustee
[REDACTED] Trust

Enclosure

OFFICE OF CHIEF COUNSEL
INTERNAL REVENUE SERVICE

DISTRICT COUNSEL
Northern California District
160 Spear Street, 9th Floor
San Francisco, California 94105
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MAY 24 2000

CC:WR:NCA:SF:TL-19308-98
PJKrug/TGSchleier

[REDACTED]
[REDACTED]
Gilbert, Arizona 85296

RE: [REDACTED] v. COMMISSIONER
DOCKET NO. [REDACTED]

Dear Mr. [REDACTED]:

I do not intend to call you as a witness to testify in the above-identified case. You do not need to appear in Court on June 5, 2000 and you are released from the subpoena.

Sincerely,



PAUL J. KRUG

Attorney

Tax Court Bar No. KP0119