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CLERK, U.S. DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
SOUTHERN DIVISION AT SANTA ANA
BY DEPUTY

UNITED STATES DISTRICT COURT

FOR THE CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA, Plaintiff, v. SAMUEL J. DeANGELO; JOE GORDON SHIELDS, a/k/a GORDON SHIELDS; ALAN M. HOVEY; JEFFREY R. WRIGHT; KELLY DAVID, a/k/a DAVID KELLY; and WESTERN TAX SERVICES, INC., Defendants.	No. SA CV 03-0251 GLT MLGx UNITED STATES' *EX PARTE* APPLICATION FOR TEMPORARY RESTRAINING ORDER AND FOR ORDER TO SHOW CAUSE WHY DEFENDANTS SHOULD NOT BE PRELIMINARILY ENJOINED FROM PREPARING INCOME TAX RETURNS

Pursuant to Rule 65 of the Federal Rules of Civil Procedure, the United States of America respectfully applies to this Court for a temporary restraining order enjoining the

defendants--DeAngelo, Shields, Hovey, Wright, David and Western Tax Services, Inc. (WTS)--and all those acting in concert with them from preparing federal income tax returns. This TRO is necessary to prevent the irreparable harm that would result from allowing the defendants' false tax return preparation scheme to continue operating during the 2003 tax season.

The United States further requests that this Court issue an order to show cause why a preliminary injunction should not issue immediately after the TRO expires, to continue enjoining the defendants and those in concert with them from preparing returns. This preliminary injunction should remain in place pending a trial on the merits of the complaint for permanent injunctive relief.

A Declaration of David A. Gordon, Revenue Agent is filed herewith in support hereof. A proposed TRO and show-cause order is lodged herewith pursuant to Local Rule 7-19.

The notice of application required by Local Rule 7-19.1 is filed herewith.

Pursuant to Local Rule 7-19, defendants' last-known counsel are as follows:

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Dated: March 11, 2003

ROBERT F. CONTE
Assistant United States Attorney

Dated: March 11, 2003

W. Carl Hankla by RFC

W. CARL HANKLA
Trial Attorney, Tax Division
U.S. Department of Justice

PROOF OF SERVICE

I am over the age of 18 and not a party to the within action. I am employed by the Office of the United States Attorney, Central District of California. My business address is 300 North Los Angeles Street, Suite 7211, Los Angeles, California 90012.

On March 11, 2003, I served **United States' Ex Parte Application for Temporary Restraining Order and for Order to Show Cause Why Defendants Should Not be Preliminarily Enjoined from Preparing Income Tax Returns** on each person or entity named below by enclosing a copy in an envelope addressed as shown below and placing the envelope for collection and mailing on the date and at the place shown below following our ordinary office practices. I am readily familiar with the practice of this office for collection and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service in a sealed envelope with postage fully prepaid.

Date of mailing: March 11, 2003. Place of mailing: Los Angeles, California.

See attached Service List

I declare under penalty of perjury under the laws of the United States of America that the foregoing if true and correct.

I declare that I am employed in the office of a member of the bar of this court at whose direction the service was made.

Executed on: March 11, 2003 at Los Angeles, California.

Maria-Luisa G. Parcon

Service List

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