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COPY

FILED
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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 DEANGELO, JOE GORDON SHIELDS, a/k/a, GORDON SHIELDS, ALAN M. HOVEY, JEFFERY R. WRIGHT, KELLY DAVID, a/k/a, DAVID KELLY; and WESTERN TAX SERVICES, INC. Defendants	No. SA CV 03-0251 GL ML NOTICE TO COUNSEL OF EX PARTE APPLICATION

NOTICE TO COUNSEL

Pursuant to local rules, counsel for plaintiff attempted to contact counsel for defendants to give notice of plaintiff's ex parte application as follows:

Counsel for Sam DeAngelo and Western Tax Services, Inc.

On March 10, 2003, in the morning, counsel for plaintiff attempted to contact attorney Paul Raymond at his office at (949)

476-2197 to advise him of the ex parte application. I heard back from Mr. Raymond later in the day and he indicated that he opposed the application.

Counsel for Joe Gordon Shields

On March 10, 2003, in the morning, counsel for plaintiff attempted to contact attorney Steven Toscher at his office at (310) 273-1181 to advise him of the ex parte application. I heard back from Mr. Toscher's office later in the day and they indicated that Mr. Toscher opposed the application.

Counsel for Allen Hovey, Jeffrey Wright, and Kelly David

On March 10, 2003, in the morning, counsel for plaintiff attempted to contact attorney Michael Bruggeman at his office at (949) 475-1886. I heard back from Mr. Bruggeman later in the day and he indicated that he opposed the application.

Respectfully submitted,

DEBRA W. YANG
United States Attorney
EDWARD M. ROBBINS, JR.
Assistant United States Attorney
Chief, Tax Division

Dated: 3/10/03

ROBERT F. CONTE
Assistant United States Attorney

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, CA 90012.

On March 10, 2003, I served, **Notice to Counsel of Ex Parte Application,** 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 10, 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 10, 2003 at Los Angeles, Calif.

Sara L. Sidhu

Service List

Paul William Raymond
5120 Campus Drive
Newport Beach, C.A., 92660-2101

Steven Richard Toscher
Hochman Salkin Rettig et al.
9150 Wilshire Blvd., #300
Beverly Hills, C.A., 90212-3414

Michael R. Bruggeman
5120 Campus Drive
Newport Beach, C.A., 92660

Courtesy Copy: Service via Mail or Interoffice Distribution

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