

**IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF OKLAHOMA**

**FILED**  
MAY - 8 2006  
By: [Signature] J. THRIE  
Clerk, U.S. District Court  
Deputy Clerk

UNITED STATES OF AMERICA, )  
)  
*Plaintiff,* )  
)  
v. )  
)  
JIMMY C. CHISUM, )  
)  
*Defendant.* )

**Case No. CR-05-43-~~WH~~ LAW**

**RESPONSE TO MOTION TO COMPEL DISCOVERY**

**COMES NOW** the United States of America, by and through Sheldon J. Sperling, United States Attorney for the Eastern District of Oklahoma, and Jeffrey A. Gallant, Assistant United States Attorney, and responds to defendant's Motion to Compel Discovery as follows:

**I. FACTUAL BACKGROUND**

On or about April 14, 2005, defendant was indicted in a four-count indictment by a federal grand jury sitting in the Eastern District of Oklahoma. Defendant was charged in each count with a violation of 26 U.S.C. §7201, Tax Evasion, regarding the income tax liability for Brian and Mitzi Chadsey for tax years 1997-2000, respectively. On November 30, 2005, after over two days of trial, defendant was convicted of all counts.

**II. DISCUSSION**

On April 25, 2006, the government sent via overnight mail a letter to defendant regarding the calculation of tax loss. (Exhibit One, Letter to Jimmy C. Chisum, dated April 25, 2006). The letter is self-explanatory. Attached were two charts that summarized the evidence the government intends to present at sentencing to establish loss. Furthermore, the letter indicated that there were approximately five boxes of materials supporting the charts. The government offered to make

the materials available for defendant's inspection and review at a mutually convenient time. The letter also invited defendant to advise the government as to what, if anything, contained in the charts was objectionable. The attempt was to narrow the range of disputed matters at sentencing. To date, the government has had no response from defendant to the letter.

This letter was not sent directly in response to any pleading filed by defendant. Rather, it was sent promptly the charts were prepared. Given the facts and circumstances of the disputed matters, the creation of the charts was an involved process.

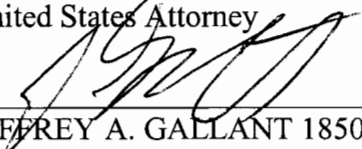
The government intends on calling Erika Skaggs and/or Kathleen Cornelius, both witnesses at the trial, to testify at the sentencing hearing. The government also intends to introduce the charts disclosed to defendants, and other evidence as necessary to substantiate the charts. Much of the information requested by defendant in his various pleadings is irrelevant and/or inappropriate to the issues involved at sentencing. Accordingly, the government has not specifically responded to each pleading.

### III. CONCLUSION

Based on the foregoing, the government respectfully requests defendant's motion be denied without hearing.

Respectfully submitted,

SHELDON J. SPERLING  
United States Attorney



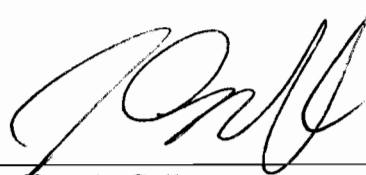
---

JEFFREY A. GALLANT 18509  
Assistant United States Attorney  
1200 West Okmulgee  
Muskogee, Oklahoma 74401  
Telephone (918) 684-5100  
FAX: (918) 684-5150

**CERTIFICATE OF SERVICE**

I hereby certify that I caused a true and correct copy of the foregoing to be mailed on this 6th day of May, 2006, to the following:

Jimmy C. Chisum  
48412 N. Black Canyon Hwy #356  
New River, Arizona 85087



---

Jeffrey A. Gallant  
Assistant United States Attorney



U.S. Department of Justice

United States Attorney  
Eastern District of Oklahoma

1200 West Okmulgee  
Muskogee, Oklahoma 74401

(918) 684-5100  
Main Fax (918) 684-5130  
Criminal Fax (918) 684-5150

April 25, 2006

Jimmy C. Chisum  
48412 N. Black Canyon Hwy. #356  
New River, Arizona 85087

Dear Mr. Chisum:

As I have previously indicated to you we are willing to disclose to you evidence regarding the calculation of tax loss for sentencing purposes. Enclosed are two charts that the government intends to use at sentencing. One chart is a listing of the tax loss of individuals identified by the IRS as associated with you. The tax loss is approximately \$9,236,408.04. The second chart is a listing of other individuals who you assisted, but whose returns were not audited by the IRS. Available for your inspection and review are approximately five boxes of materials supporting the charts. These materials are located at the IRS offices in Muskogee, Oklahoma. If you wish to review these materials, please advise me promptly so a mutually convenient time for your review can be arranged.

If possible I would like to narrow the range of contested issues at sentencing. In this regard please review the charts and advise the government what, if anything, you specifically contest on the charts. Please advise no later than one week prior to sentencing any objections you have to the charts. This would expedite the sentencing hearing and focus the Court's attention on the significant contested issues. In my view, that would be in the best interests of all parties.

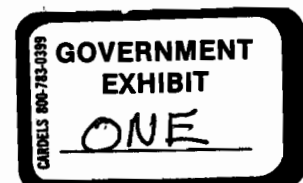
Please respond in writing to any concerns you have regarding this matter.

Sincerely,

SHELDON J. SPERLING  
United States Attorney

Jeffrey Gallant  
Assistant United States Attorneys

cc: Nancy Perryman



TAX LOSS

TAXPAYER	YEAR	TAX ADJUSTMENT	FORM	DISPOSAL
ARGADA PLUMBING TRUST	1988	2,426.00	1041	TAX COURT (TCM 1984-455)
ARCADA PLUMBING TRUST	1988	2,300.00	1041	TAX COURT (TCM 1984-455)
BANTAM TRUST				
(SMITH, JOHN W & PEGGY A)				
BLAND, BOYD	1994	19,722.00	1041	TAX COURT (TCM 2000-63)
BLAND, BOYD	1994	45,701.00	1040	DEFAULT
BLAND, BOYD	1995	12,084.00	1040	DEFAULT
BLAND, BOYD	1996	23,158.00	1040	DEFAULT
BLAND, BOYD	1997	15,031.00	1040	DEFAULT
BLAND, BOYD	1998	36,682.00	1040	DEFAULT
BLAND, BOYD	1999	90,220.00	1040	DEFAULT
BLAND, BOYD	2000	21,269.00	1040	DEFAULT
BLAND, BOYD	2001	29,514.00	1040	DEFAULT
BLAND, BOYD	2002	19,337.00	1040	DEFAULT
BRODERICK, CHARLOTTE	1995	4,357.00	1040	DOCKET 432-00 (50%)
BRODERICK, CHARLOTTE	1996	9,537.00	1040	DOCKET 2070-01 (50%)
BRODERICK, CHARLOTTE	1997	9,396.00	1040	DOCKET 2070-01 (50%)
BRODERICK, GLENN	1995	8,356.00	1040	DOCKET 2070-01 (50%)
BRODERICK, GLENN	1996	8,432.00	1040	TAX COURT
BRODERICK, GLENN	1997	9,957.00	1040	TAX COURT
BRODERICK, JAMES	1995	7,518.00	1040	TAX COURT
BRODERICK, JAMES	1996	140.00	1040	AMENDED
BRODERICK, RICHARD	1995	10,657.00	1040	DOCKET 432-00 (50%)
BRODERICK, RICHARD	1996	9,537.00	1040	DOCKET 2070-01 (50%)
BRODERICK, RICHARD	1997	9,396.00	1040	DOCKET 2070-01 (50%)
BRODERICK, RICHARD & CHARLOTTE	1998	13,500.00	1040	DOCKET 2070-01 (50%)
BRODERICK, RICHARD & CHARLOTTE	2000	3,572.00	1040	APPEALS ON GOING (50%)
BRODERICK, RICHARD & CHARLOTTE	1988	4,639.00	1040	APPEALS ON GOING (50%)
BRODERICK, RICHARD & CHARLOTTE	1989	2,095.00	1040	TAX COURT (TCM 1984-455)
BRODERICK, RICHARD & CHARLOTTE	1991	2,014.00	1040	TAX COURT (TCM 1984-455)
BRODERICK, RICHARD & CHARLOTTE	1992	23,169.00	1040	DOCKET 16685-98
BRODERICK, RICHARD & CHARLOTTE	1993	3,866.00	1040	DOCKET 16685-98
BRODERICK, RICHARD & CHARLOTTE	1994	5,513.00	1040	DOCKET 24620-97
BRODERICK, RICHARD & CHARLOTTE	1994	7,064.00	1040	DOCKET 16685-98
BURGER, JEFFREY	1996	3,957.00	1040	DC 03 APPELLATE 261
BURKE, KEVIN	1993	58,696.00	1040	DC 03 APPELLATE 261
BURKE, KEVIN	1994	64,562.00	1041	TAX COURT DOCKET 13410-00
BURKE, KEVIN	1995	53,428.00	1042	TAX COURT DOCKET 13410-00
BURKE, KEVIN	1996	50,806.00	1043	TAX COURT DOCKET 13410-00
BURKE, KEVIN	1997	44,752.00	1044	TAX COURT DOCKET 13410-00
BURT, WILLIAM (DECEASED)	1993	29,596.00	1040	TAX COURT DOCKET 20552-97
CAHILL, ALLEN	1993	20,045.00	1040	DC 03 APPELLATE 261
CAHILL, ALLEN	1994	38,836.00	1040	DC 03 APPELLATE 261
CAHILL, ALLEN	1995	74,918.00	1040	DC 03 APPELLATE 261
CAHILL, ALLEN	1996	54,349.00	1040	DC 03 APPELLATE 261
CAHILL, ALLEN	1997	53,564.00	1040	DC 03 APPELLATE 261
CAHILL, ROGER	1984	19,236.00	1040	TAX COURT DOCKET 303-01
CAHILL, ROGER	1995	30,534.00	1040	TAX COURT DOCKET 303-01
CAHILL, ROGER	1996	30,713.00	1040	TAX COURT DOCKET 303-01
CAHILL, ROGER	1997	21,318.00	1040	TAX COURT DOCKET 303-01
CHADSEY, BRIAN & MITZI	1988	8,280.00	1040	ONGOING (PRIOR-BARRED)
CHADSEY, BRIAN & MITZI	1989	12,456.00	1040	ONGOING (PRIOR-BARRED)
CHADSEY, BRIAN & MITZI	1999	15,703.00	1040	PRIOR YRS BARRED-ON GOING
CHADSEY, BRIAN & MITZI	2000	2,725.00	1040	PRIOR YRS BARRED-ON GOING
CHADSEY, BRIAN & MITZI	1997	113,946.00	1040	AGREED-PRIOR YRS BARRED
COUSENS, GABRIEL	1998	8,281.00	1040	CLAIM REJECTED
COUSENS, GABRIEL	1999	9,482.00	1040	DELINQUENT & CLAIM REJECTED
COUSENS, GABRIEL	2000	17,786.00	1040	AGREED
COUSENS, GABRIEL	2001	27,129.00	1040	AGREED
COUSENS, GABRIEL	2002	6,502.00	1040	AGREED
COUSENS, GABRIEL	2003	79,164.00	1040	AGREED

COUSSENS, GABRIEL	2004	15,131.00	1040	AGREED
COUVARAS, DENISE	1998	67,118.00	1040	DEFAULT-50%
COUVARAS, DENISE	1999	41,341.00	1040	DEFAULT-50%
COUVARAS, JOHN	1996	43,324.00	1040	TAX COURT DOCKET 10459-00
COUVARAS, JOHN	1997	109,901.00	1040	TAX COURT DOCKET 10459-00
COUVARAS, JOHN	1998	65,247.00	1040	AGREED-50%
CUNNINGHAM, WILLIAM	1999	50,318.00	1040	AGREED-50%
CUNNINGHAM, WILLIAM	1995	22,420.00	1040	AGREED
CUNNINGHAM, WILLIAM	1996	15,266.00	1040	AGREED
CUNNINGHAM, WILLIAM	1997	11,346.00	1040	AGREED
CUNNINGHAM, WILLIAM	1998	15,021.00	1040	AGREED
CUNNINGHAM, WILLIAM	1999	11,642.00	1040	AGREED
CUNNINGHAM, WILLIAM	2000	22,865.00	1040	AGREED
CUNNINGHAM, WILLIAM	2001	20,438.00	1040	AGREED
CUTLER, WILLIAM & MARIA	1995	7,616.00	1040	AGREED
DESERIO, LOUIS	1992	58,789.00	1040	TAX COURT (TCM 2001-154)
DESERIO, LOUIS	1993	100,061.00	1040	TAX COURT (TCM 2001-154)
DESERIO, LOUIS	1994	127,233.00	1040	TAX COURT (TCM 2001-154)
DESERIO, LOUIS	1995	2,438.00	1040	TAX COURT (TCM 2001-154)
DESERIO, LOUIS	1996	1,810.00	1040	TAX COURT (TCM 2001-154)
DESERIO, LOUIS	1997	40,074.00	1040	DELINQUENT PICKUP DUE TO COLLECTIONS
DESERIO, LOUIS	1998	8,004.00	1040	DELINQUENT PICKUP DUE TO COLLECTIONS
DESERIO, LOUIS	1999	3,661.00	1040	DELINQUENT PICKUP DUE TO COLLECTIONS
DESERIO, LOUIS	2000	6,357.00	1040	DELINQUENT PICKUP DUE TO COLLECTIONS
DESERIO, LOUIS	2002	3,509.00	1040	DELINQUENT PICKUP DUE TO COLLECTIONS
DESERIO, LOUIS	2003	4,823.00	1040	DELINQUENT PICKUP DUE TO COLLECTIONS
DESERIO, LOUIS	2004	753.00	1040	DELINQUENT PICKUP DUE TO COLLECTIONS
DEVOL, STEPHEN	1991	14,966.00	1040	DC 13
DEVOL, STEPHEN	1992	26,748.00	1040	DC 13
DEVOL, STEPHEN	1993	27,225.00	1040	DC 13
DEVOL, STEPHEN	1994	132,910.00	1040	DC 13
DEVOL, STEPHEN	1995	110,259.00	1040	DC 13
DEVOL, STEPHEN	1996	169,842.00	1040	DC 13
DEVOL, STEPHEN	1997	3,446.00	1040	DELINQUENT PICKUP DUE TO COLLECTIONS
DEVOL, STEPHEN	1997	9,504.00	1040	DC 03 APPEALS
DEVOL, STEPHEN	1997	2,370.00	1040	AGREED
DEVOL, STEPHEN	1998	1,423.00	1040	DELINQUENT PICKUP & AGREED
FERGUSON, CARL	1992	22,699.00	1040	DC 01 APPELLATE 261
FERGUSON, CARL	1993	9,985.00	1040	DC 01 APPELLATE 261
FERGUSON, CARL	1994	24,575.00	1040	DC 12 APPELLATE 261
FERGUSON, CARL	1995	9,774.00	1040	DC 12 APPELLATE 254
FERGUSON, CARL	1996	19,745.00	1040	DC 12 APPELLATE 261
FERGUSON, CARL	1995	1,346.00	1040	COLLECTIONS
FERGUSON, CARL	1986	5,145.00	1040	COLLECTIONS
FORMAN, HOWARD	1987	31,040.00	1040	COLLECTIONS
FORMAN, HOWARD	1988	2,179.00	1040	COLLECTION STATUTE EXPIRED
FORMAN, HOWARD	1989	35,685.00	1040	COLLECTION STATUTE EXPIRED
FORMAN, HOWARD	1990	33,555.00	1040	COLLECTION STATUTE EXPIRED
FORMAN, HOWARD	1991	1,136.00	1040	COLLECTIONS
FORMAN, HOWARD	1994	2,569.00	1040	COLLECTIONS
FORMAN, HOWARD	1997	2,606.00	1040	COLLECTIONS
FORMAN, HOWARD	1998	2,771.00	1040	COLLECTIONS
FORMAN, HOWARD	1999	9,207.00	1040	COLLECTIONS
FORMAN, HOWARD	2000	3,004.00	1040	COLLECTIONS
FORMAN, HOWARD	2001	2,861.00	1040	COLLECTIONS
FORMAN, HOWARD	2002	2,794.00	1040	COLLECTIONS
FORMAN, MARIA	1995	1,459.00	1040	DC 03 APPEALS
FORMAN, MARIA	1995	69,240.00	1040	DC 03 APPEALS
FORMAN, MARIA	1996	57,253.00	1040	DC 03 APPEALS
FORMAN, MARIA	1997	38,554.00	1040	DC 03 APPEALS
FORMAN, MARIA	1998	40,614.00	1040	DC 03 APPEALS
FORMAN, MARIA	1999	26,531.00	1040	DC 03 APPEALS
FORMAN, MARIA	1995	1,351.00	1040	AGREED
FORMAN, MARIA	1996	1,722.00	1040	AGREED
FORMAN, MARIA	1997	1,227.00	1040	AGREED
FORMAN, MARIA	1983	91,531.00	1040	AGREED
FORMAN, MARIA	1984	60,533.00	1040	COLLECTIONS

GAUMER, RICHARD G	1985	62,791.00	1040	COLLECTIONS
GAUMER, RICHARD G	1986	85,076.00	1040	COLLECTIONS
GAUMER, RICHARD G	1987	32,797.00	1040	COLLECTIONS
GAUMER, RICHARD G	1988	4,968.00	1040	COLLECTIONS
GAUMER, RICHARD G	1989	6,118.00	1040	COLLECTIONS
GAUMER, RICHARD G	1990	1,988.00	1040	COLLECTIONS
GAUMER, RICHARD G	1991	18,236.00	1040	COLLECTIONS
GEORGE, FRANK	1993	24,295.00	1040	TAX COURT (TCM 1999-381)
GEORGE, FRANK	1994	27,993.00	1040	TAX COURT (TCM 1999-381)
GEORGE, FRANK	1995	148,090.00	1040	DEFAULT
GEORGE, FRANK	1996	66,470.00	1040	TAX COURT (TCM 2002-163)
GEORGE, FRANK	1997	90,777.00	1040	TAX COURT (TCM 2002-163)
GEORGE, FRANK	2001	7,232.00	1040	DELINQUENT PICKUP DUE TO COLLECTIONS
GEORGE, FRANK	2002	5,879.00	1040	DELINQUENT PICKUP DUE TO COLLECTIONS
GHAVANI, JULIE	1996	44,029.00	1040	DEFAULT
GHAVANI, JULIE	1998	31,842.00	1040	DC 03 APPELLATE 263
GHAVANI, JULIE	1999	5,038.00	1040	DC 03 APPELLATE 263
GHAVANI, JULIE	2000	15,842.00	1040	DC 03 APPELLATE 263
GOHLKE, KARL R (DECEASED)	1997	25,506.00	1040	AMENDED
HUDSPATH, DUANE	1996	4,792.00	1040	DC 03 APPELLATE 275
HUDSPATH, DUANE	1997	6,500.00	1040	DC 03 APPELLATE 275
HUENNER, GEORGE & TERESA	1979	37,648.00	1040	FORECLOSURE
JACKSON, DAVID & SHARON	1991	4,287.00	1040	AGREED
JACKSON, DAVID & SHARON	1992	4,566.00	1040	AGREED
JACKSON, DAVID & SHARON	1993	2,604.35	1040	AGREED
JACKSON, DAVID & SHARON	1994	5,711.00	1040	AGREED
JACKSON, DAVID & SHARON	1995	4,297.00	1040	AGREED
JOHNSTON, KEVIN	1990	22,387.00	1040	TAX COURT (TCM 2000-315)
JOHNSTON, KEVIN	1991	78,346.00	1040	TAX COURT (TCM 2000-315)
JOHNSTON, KEVIN	1992	43,315.00	1040	TAX COURT (TCM 2000-315)
JOHNSTON, KEVIN	1993	33,312.00	1040	TAX COURT (TCM 2000-315)
JOHNSTON, KEVIN	1994	44,747.00	1040	TAX COURT (TCM 2000-315)
JOHNSTON, KEVIN	1995	61,228.00	1040	TAX COURT (TCM 2000-315)
JOHNSTON, KEVIN	1996	43,857.00	1040	DEFAULT
JOHNSTON, KEVIN	1997	16,656.00	1040	DC 03 APPELLATE 263
JOHNSTON, KEVIN	1998	46,874.00	1040	DC 03 APPELLATE 263
JOHNSTON, KEVIN	1999	16,097.00	1040	DC 03 APPELLATE 263
JOHNSTON, LARRY	1993	103,927.00	1040	DEFAULT -CDP Docket 5380-04L
JOHNSTON, LARRY	1994	133,532.00	1040	DEFAULT -CDP Docket 5380-04L
JOHNSTON, LARRY	1995	145,352.00	1040	DEFAULT -CDP Docket 5380-04L
JOHNSTON, LARRY	1996	181,155.00	1040	DEFAULT -CDP Docket 5380-04L
JOHNSTON, LARRY	1997	177,926.00	1040	DEFAULT -CDP Docket 5380-04L
JONES, MARCUS G & CARRI J	1989	41,963.00	1040	AGREED
JONES, MARCUS G & CARRI J	2000	6,725.00	1040	AGREED
KEATING, GARY	1994	3,192.00	1040	AGREED
KEATING, GARY	1995	3,132.00	1040	AGREED
KEATING, GARY	1996	3,079.00	1040	AGREED
KEATING, GARY	1997	1,862.00	1040	AGREED
KEATING, GARY	1998	1,622.00	1041	AGREED
KEATING, GARY	1999	4,484.00	1042	AGREED
KEATING, GARY	2000	7,377.00	1043	AGREED
KEATING, GARY	2001	2,749.00	1044	AGREED
LANDSBERGER, GERALD & BETTY	1979	84,675.68	1040	1998 FORECLOSURE (ADDITIONAL \$27,976 W/O ADDITIONAL BAL OWING)
LANDSBERGER, GERALD & BETTY	1980	61,768.41	1040	1998 FORECLOSURE (ADDITIONAL \$27,976 W/O ADDITIONAL BAL OWING)
LEHMANN, DAVID	1993	252,461.00	1040	CDP -TC MEMO 2005-90
LEHMANN, DAVID	1994	262,258.00	1040	CDP -TC MEMO 2005-90
LEHMANN, DAVID	1995	303,071.00	1040	CDP -TC MEMO 2005-90
LEHMANN, DAVID	1996	367,482.00	1040	CDP -TC MEMO 2005-90
LEHMANN, DAVID	1997	270,455.00	1040	CDP -TC MEMO 2005-90
LEWIS, CLEO	1993	52,266.00	1040	LESSOR OF ASSESSMENTS TP OR TPS
LEWIS, CLEO	1994	72,093.00	1040	LESSOR OF ASSESSMENTS TP OR TPS
LEWIS, CLEO	1995	64,349.00	1040	LESSOR OF ASSESSMENTS TP OR TPS
LEWIS, CLEO	1996	86,256.00	1040	LESSOR OF ASSESSMENTS TP OR TPS
LEWIS, CLEO	1997	86,925.00	1040	LESSOR OF ASSESSMENTS TP OR TPS
LEWIS, CLEO	1998	40,440.00	1040	LESSOR OF ASSESSMENTS TP OR TPS
LEWIS, CLEO	1999	40,440.00	1040	LESSOR OF ASSESSMENTS TP OR TPS
LEWIS, FRANKLIN	1990	46,169.00	1040	DEFAULT
LEWIS, FRANKLIN	1991	46,169.00	1040	DEFAULT

LEWIS, FRANKLIN/CLEO	1992	68,504.00	1040	DEFAULT
LIPARI, JOSEPH	1993	44,011.00	1041	TAX COURT (TCM 2000-280)
LIPARI, JOSEPH	1994	48,317.00	1040	DEFAULT
LIPARI, JOSEPH	1995	84,572.00	1040	DEFAULT
LIPARI, JOSEPH	1996	73,169.00	1040	LESSER OF ASSESSMENT'S TP OR TFS
LIPARI, JOSEPH	1997	13,312.00	1040	LESSER OF ASSESSMENT'S TP OR TFS
MACEK, MICHAEL	1996	7,826.00	1040	APPEALS COURT
MCDERMOTT, WILLIAM	1997	19,853.00	1040	APPEALS COURT
MICKLE, WILLIAM	1996	283,909.00	1040	CDP UPHELD BY COURT
MICKLE, WILLIAM	1997	8,722.00	1040	AGREED
MICKLE, WILLIAM	1998	11,405.00	1040	AGREED
MOHRMAN, SCOTT HOWARD	1996	8,796.00	1040	DEFAULT (DUPLICATED UNDER CHARLOTTE RIDDLE #64-08-5825 & UNLIMITED ENTERPRISES #6-6198553)
MOHRMAN, SCOTT HOWARD	1997	21,904.00	1040	DEFAULT (DUPLICATED UNDER CHARLOTTE RIDDLE #64-08-5825 & UNLIMITED ENTERPRISES #6-6198553)
MOHRMAN, SCOTT HOWARD	1997	2,296.00	1040	AGREED (STILL A NON-FILER)
OZALAN, GLENN	1997	10,219.00	1040	AMENDED
PERLUTTER, VINCENT & WINNIE	1995	11,294.00	1040	AMENDED
PERLUTTER, VINCENT & WINNIE	1996	13,011.00	1040	AMENDED
PERLUTTER, VINCENT & WINNIE	1997	11,392.00	1040	DC 03 APPELLATE 251
PHILLIPS, TOMMY L	1999	8,606.00	1040	DC 03
PHILLIPS, TOMMY L	2000	20,777.00	1040	DC 03
PRESSLEY, WILLIAM & SARAH	2001	1,638.40	1040	OFFER IN COMPROMISE (\$6,943 w/o)
ROEMER, DENNIS R	1994	18,023.00	1040	DEFAULT
ROEMER, DENNIS R	1996	64,542.00	1040	DEFAULT
ROEMER, DENNIS R	1997	27,222.00	1040	DEFAULT
ROEMER, DENNIS R	1998	38,139.00	1040	DEFAULT
ROEMER, DENNIS R	1999	12,578.00	1040	DEFAULT
ROEMER, DENNIS R	2001	23,708.00	1040	DEFAULT
ROEMER, DENNIS R	2002	70,297.00	1040	TAX COURT-50% (TCM 2002-91)
RUCCO, HOLLY	1997	1,073.00	1040	DEFAULT-NONFILER (SUBSQ YRS NOT WORKED)
RUCCO, HOLLY	1998	32,443.00	1040	AGREED (INDICTED 2001)
SPUNK, GARY W	1991	39,603.00	1040	AGREED
STAFFORD, VERNON	1992	24,641.55	1040	1985 FORECLOSURE
STAFFORD, VERNON	1991	134,511.85	1040	1985 FORECLOSURE OVER \$80,000 W/O
STEPARD, JOSEPH G & MALANIA	1984	846.00	1040	AGREED
STOKKS, BRADLEYWEISER, KARI	1985	2,187.00	1040	AGREED
STOKKS, BRADLEYWEISER, KARI	1986	1,842.00	1040	AGREED
STOKKS, BRADLEYWEISER, KARI	1987	322.00	1040	AGREED
STOKKS, BRADLEYWEISER, KARI	1988	370.00	1040	AGREED
STOKKS, BRADLEYWEISER, KARI	1989	2,306.00	1040	TAX COURT
STOKKS, KYLE WESLEY	1995	70,297.00	1040	TAX COURT-50% (TCM 2002-91)
STOKKS, KYLE WESLEY	1997	69,576.00	1040	TAX COURT (TCM 2002-91)
STOKKS, KYLE WESLEY & HOLLY RUCCO	1986	1,842.00	1040	DC 03 APPELLATE 251
SULLIVAN, EDDIE	1997	322.00	1040	AGREED
SULLIVAN, EDDIE	1998	370.00	1040	AGREED
SULLIVAN, EDDIE	1999	26,598.00	1040	DEFAULT-COLLECTION SEIZED
TAYLOR, SUE A	1997	112,869.00	1040	DEFAULT-COLLECTION SEIZED
TAYLOR, SUE A	1998	15,530.00	1040	COLLECTION ASSIGNED
TEMPLE, ROBERT	1988	29,054.00	1040	COLLECTION ASSIGNED
TEMPLE, ROBERT	1989	24,789.00	1040	COLLECTION ASSIGNED
TEMPLE, ROBERT	1990	4,005.00	1040	COLLECTION ASSIGNED
TEMPLE, ROBERT	1991	4,465.00	1040	COLLECTION ASSIGNED
TEMPLE, ROBERT	1992	4,465.00	1040	COLLECTION ASSIGNED
TEMPLE, ROBERT	1993	4,465.00	1040	COLLECTION ASSIGNED
TEMPLE, ROBERT	1994	4,465.00	1040	COLLECTION ASSIGNED
TEMPLE, ROBERT	1995	4,465.00	1040	COLLECTION ASSIGNED
TEMPLE, ROBERT	1996	4,465.00	1040	COLLECTION ASSIGNED
TEMPLE, ROBERT	1997	4,465.00	1040	COLLECTION ASSIGNED
TEMPLE, ROBERT	1998	4,465.00	1040	COLLECTION ASSIGNED
TEMPLE, ROBERT	1999	4,465.00	1040	COLLECTION ASSIGNED
TEMPLE, ROBERT	2000	4,465.00	1040	COLLECTION ASSIGNED
TORNABENE, CHRISTOPHER	1995	476.00	1040	AGREED-APPLIED NUTRITIONAL
WICK, WALTER E	1997	49,649.00	1040	DEFAULTED-ONLY DID ONE YR-TP
WIPPERFURTH, KURT	1997	25,139.00	1040	HAS NOT FILED FOR YEARS
WIPPERFURTH, KURT	1998	35,974.00	1040	DC 03 APPELLATE 233
WIPPERFURTH, KURT	1999	44,247.00	1040	DC 03 APPELLATE 233
WIPPERFURTH, KURT	1998	20,180.00	1040	DC 03 APPELLATE 233
ZAHORAN, ANDY & DEBRA	1989	20,180.00	1040	DC 12-DEFAULT BUT MAKING PMTS
ZAHORAN, ANDY & DEBRA	1989	5,005.00	1040	DELINQUENT PICKUP DUE TO 1989
ZAHORAN, ANDY & DEBRA	2000	5,005.00	1040	DELINQUENT PICKUP DUE TO 1989
TOTAL TAX UNREPORTED		\$ 9,236,408.04		



## CLIENTS OF CHISUM'S NOT AUDITED

NUMBER	TAXPAYER	YEAR	TAX	
			ADJUSTMENT	FORM
1	AAU IMPORT & DISTRIBUTING	1989+	-	1041
2	ARCARESE, HARRY P		-	1040
3	BAMESBERGER, ALMA		-	1040
4	BLESSING, MARK		-	1040
5	BROWN, EUGENE & SHIRLEY		-	1040
6	CASE, BRENT		-	1040
7	CLAYTON, JAMES ELLIOT	1993+	-	1040
8	CLIFTON, JAY		-	1040
9	COHEE, PAUL	1996	-	1040
10	COOLEY, SIDNEY A		-	1040
11	CRIDER, WALTER	1998	-	1040
12	DE GLASEMAAKER TRUST	1993	-	1041
13	DIXON, RAY & ALTHEA	1990	-	1040
14	DURYEA, RONALD A & MARY		-	1040
15	EDC ENTERPRISES TRUST	1990+	-	1041
16	EDGE ENTERPRISES TRUST	1990+	-	1041
17	ETGEN, DEBORAH		-	1040
18	FRISBY, KENNETH		-	1040
19	GERACE, BUDDHA & DORCAS		-	1040
20	GOLD DUST TWINS TRUST	1989+	-	1041
21	GRINDLE, PAUL		-	1040
22	GROCE, MARJORIE A		-	1040
23	HABERMACHER, PEGGY	1990+	-	1040
24	HAGGARD, PHILIP L & SHARON		-	1040
25	HOBBS, HELEN		-	1040
26	HOLMBURG, RODNEY	1994+	-	1040
27	HOTT, LAWRENCE E & SARAH B		-	1040
28	JANISCH, PATRICK	1992+	-	1040
29	JEREMIAH ENTERPRISES TRUST	1990+	-	1041
30	JONES, SHAWN R & GINA E		-	1040
31	KANSKY, SUSAN		-	1040
32	KLUCK, BILL	1995	-	1040
33	KNUDSON, ERDEL	1996	-	1040
34	KORLEWITZ, DAVID J		-	1040
35	KRAUS, BARBARA		-	1040
36	LEBLANC, RENEE		-	1040
37	LENSGRAFF, ERIC L & EDITH		-	1040
38	LIBERTY COVENANT TRUST	1991+	-	1041
39	LUNDSTROM, LISA DANETTE		-	1040
40	MARTIN, DENNIS	1996	-	1040
41	MAY, ELIZABETH		-	1040
42	MOBERG, KAYE		-	1040
43	MORAN, DANNY	1990+	-	1040
44	NASH, RICK R & NORMA		-	1040
45	NYGAARD, DAVID		-	1040
46	PLOITEIA PARAKLETOS TRUST	1990+	-	1041
47	POHL, IRVING & GERALDINE		-	1040

48	RAINTREE	1990+	-	1041
49	ROEMER, RAYMOND		-	1040
50	ROSS, ROBERT R		-	1040
51	RUNNYMEDE COMPANY	1990	-	1041
52	SALLY, MICHAEL G & MARISSA b		-	1040
53	SCHOMMER, JERRY		-	1040
54	SINGER, PATRICIA	1993		1040
55	SINGLETON, MARION W & WENDY JO		-	1040
56	STANDING, MONIKA	1994+		1040
57	STAPHER, DOROTHY	1987+	-	1041
58	THURMAN, WAYNE E & VIRGINIA R		-	1040
59	TREMBLY, KENT	2000	-	1040
60	VAN DER WEGE. PHILIP J & RONDA L	1991+	-	1040
61	VIKING ENGINEERING CONSULTANT TR	1990+	-	1041
62	VOGEL, JAMES & LESLEE		-	1040
63	VON BRINCKEN, FREDERICK	1999		1040
64	WILDE, JOHN P			1040
65	WISEMAN, GREG	1995	-	1040
66	WISHMAN, RAY & APRIL		-	1040



FedEx Tracking Number 8568 2851 6090

Sender's Copy

Please print and press hard. 4-25-06 Sender's FedEx Account Number 1425-9233-9

Jeff Gallant Phone (918) 684-5100

USDOJ/US ATTY OFC

1200 W OKMULGEE ST

MUSKOGEE State OK ZIP 74401-6848

Internal Billing Reference OPTIONAL

Jimmy Chisum Phone ( )

48412 N. Black Canyon Hwy #356

New River State AZ ZIP 85087

0333804867

4a Express Package Service

- FedEx Priority Overnight, FedEx Standard Overnight, FedEx First Overnight, FedEx 2Day, FedEx Express Saver

4b Express Freight Service

- FedEx 1Day Freight, FedEx 2Day Freight, FedEx 3Day Freight

\* Call for Confirmation: \*\* To most locations.

5 Packaging

- FedEx Envelope, FedEx Pak, FedEx Box, FedEx Tube, Other

6 Special Handling

- SATURDAY Delivery, HOLD Weekday, HOLD Saturday

Does this shipment contain dangerous goods? One box must be checked. No, Yes, Dry Ice, Cargo Aircraft Only

7 Payment Bill to:

- Sender, Recipient, Third Party, Credit Card, Cash/Check

FedEx Acct. No. Exp. Date

Table with columns: Total Packages, Total Weight, Total Declared Value. Value: \$ .00

Our liability is limited to \$100 unless you declare a higher value. See back for details.

8 NEW Residential Delivery Signature Options

- No Signature Required, Direct Signature, Indirect Signature

519

