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9 *Attorneys for the United States of America*

10  
11 IN THE UNITED STATES DISTRICT COURT  
12 DISTRICT OF ARIZONA

13 UNITED STATES OF AMERICA,

14 Plaintiffs,

15 v.

16 JOSEPH J. LIPARI, EILEEN H. LIPARI and  
EXETER TRINITY PROPERTIES, L.L.C.,

17 Defendants.  
18  
19  
20

Civ. No. 10-CV-08142-JWS

**DECLARATION OF CHARLES M.  
DUFFY**

21 I, Charles M. Duffy, declare as follows:

22 1. I am a trial attorney with the Tax Division of the United States Department of Justice.

23 2. I have primary responsibility for representing the United States with respect to the  
24 above-referenced case.

25 3. The documents attached hereto as Exhibits A and B are hereby certified to be true and  
26 correct copies of what they purport to be.

27 4. *Exhibit A* is a true and correct copy of an official copy of the Articles of Amendment  
28

1 of March 18, 2008 that there filed with the State of Arizona Office of the Corporation Commission  
2 by Exeter Trinity Properties, L.L.C. The original of Exhibit A is in the IRS administrative files that  
3 relate to this matter.

4 5. *Exhibit B* is a true and correct copy of an official copy of an Affidavit of Trade Name  
5 Use filed on March 27, 1996 with the Maricopa County, Arizona County Records Office.

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

7 DATED this 22nd day of September, 2010.  
8  
9

10 /s/ Charles M. Duffy  
11 CHARLES M. DUFFY  
12 Trial Attorney, Tax Division  
13 U.S. Department of Justice  
14 *Attorneys for the United States of America*  
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**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 22nd day of September, 2010, I electronically filed the foregoing with the Clerk of Court using the CM/ECF system and certify that I have mailed by U.S. Postal Service the foregoing to the following non-CM/ECF participants:

Exeter Trinity Properties L.L.C.  
1001 S. 6<sup>th</sup> Street  
Cottonwood, Arizona 86326

Exeter Trinity Properties L.L.C.  
P.O. Box 2023  
Cottonwood, Arizona 86326

/s/ Charles M. Duffy  
Charles M. Duffy  
Trial Attorney, Tax Division  
U.S. Department of Justice



# STATE OF ARIZONA



**Government  
Exhibit**

A

**Office of the  
CORPORATION COMMISSION**

I, Ernest G. Johnson, Executive Director of the Arizona Corporation Commission, do hereby certify that the attached copy of the following document:

**ARTICLES OF AMENDMENT, 03/18/2008**

consisting of 3 pages, is a true and complete copy of the original of said document on file with this office for:

**EXETER TRINITY PROPERTIES, L.L.C.  
ACC file number: L-0874722-5**

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Arizona Corporation Commission on this date: June 10, 2010.



  
\_\_\_\_\_  
Executive Director

By: 

AZ CORPORATION COMMISSION  
FILED



02055993

MAR 18 2008

ARTICLES OF AMENDMENT  
Pursuant to A.R.S. 29-633 (F)

FILE NO. L-0874722-5

1. The name of the limited liability company is:

EXETER TRINITY PROPERTIES, L.L.C.

2. Attached hereto as Exhibit A is the text of the amendment.

Dated this 15<sup>th</sup> day of FEBRUARY, 2008.

Signature: Phillip O'Neil, Trustee

Print Name: PHILLIP O'NEIL AS TRUSTEE FOR GOLDEN KIKI TRUST

Check One:  Member  Manager

**DO NOT PUBLISH THIS SECTION**  
The amendment must be executed by a manager if management of the limited liability company is vested in a manager or by a member if management is reserved to the members.

AZ CORPORATION COMMISSION  
FILED

FEB 19 2008

FILE NO. L-0874722-5

**ARTICLES OF AMENDMENT  
TO THE  
ARTICLES OF ORGANIZATION OF  
EXETER TRINITY PROPERTIES, L.L.C.**

- Article I The name of the limited liability company is **EXETER TRINITY PROPERTIES, L.L.C.** (L-0874722-5).
- Article II The address of the registered office in Arizona is 1001 S. Sixth Street, Cottonwood, Arizona 86326.
- Article III The statutory agent's name and address are: Terry Major, 1001 S. Sixth Street, Cottonwood, Arizona 86326.
- Article IV The only current Members of the Exeter Trinity Properties, L.L.C. as of March 14, 2008 are as follows:
- |                         |                      |
|-------------------------|----------------------|
| Golden Kiwi Trust       | Iron Insulator Trust |
| Phillip O'Neil, Trustee | Terry Major, Trustee |
| P.O. Box 71             | 1001 S. Sixth Street |
| Cornville, AZ 86325     | Cottonwood, AZ 86326 |
- Article V Management of the limited liability company is reserved to the members.
- Article VI The date upon which this limited liability company shall dissolve if not extended by a majority of voting members prior to the dissolution date is May 10, 2029.
- Article VII No Member, individually, has the authority to bind the LLC unless so approved in the Operating Agreement, or subsequent resolution. Unless otherwise subsequently specified in the Operating Agreement or subsequent resolution, only a majority in interest with voting rights may bind the LLC.

**EXHIBIT A**

(Insert the text of the amendment)

The following members of Exeter Trinity Properties, L.L.C. are removed from the membership:

Zion Trust  
5804 W. Vista Ave., #347  
Glendale, AZ 85301

Hunter King LLC  
5804 W. Vista Ave., #347  
Glendale, AZ 85301

The only current Members of the Exeter Trinity Properties, L.L.C. are as follows:

Golden Kiwi Trust  
Phillip O'Neil, Trustee  
P.O. Box 71  
Cornville, AZ 86325

Iron Insulator Trust  
Hubert Edward Yates, Jr., Trustee  
18819 N. 29<sup>th</sup> Place  
Phoenix, AZ 85050

**Acceptance of Appointment  
By Statutory Agent**

The undersigned hereby acknowledges and accepts the appointment as statutory agent of  
the above-named limited liability company effective this 14<sup>th</sup> day of March, 2008.

Signature: Terry L Major  
Printed Name: TERRY MAJOR Title: TRUSTEE

If signing on behalf of a company, please print the company name here.

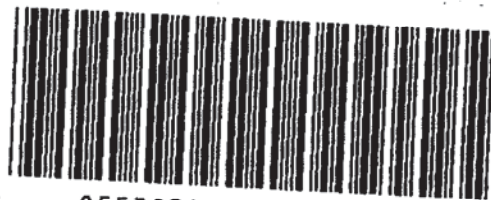


When recorded, mail to:

Name: PHILLIP O'NEIL

Address: P.O. BOX 7209

City/State/Zip Code: PHOENIX, AZ 85011-7209



OFFICIAL RECORDS OF  
MARICOPA COUNTY RECORDER  
HELEN PURCELL  
96-0206228 03/27/96 04:39  
CHRISTINA 1 OF 1

Space above this line for Recorder's use

**AFFIDAVIT OF  
TRADE NAME USE<sup>1</sup>**



STATE OF ARIZONA

COUNTY OF MARICOPA

I(We), ELMER P. VILD,  
the undersigned affiants, being first duly IDENTIFIED, depose and say

1. That I(we) am(are) the owner(s) of the business firm doing business under the Trade Name of PHILLIP O'NEIL;

2. That the business is a (check one)  Sole Proprietorship  Partnership  Corporate Division;

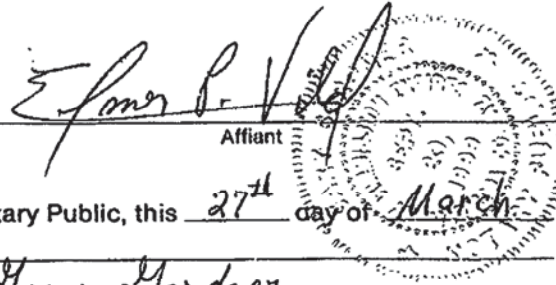
3. That the firm commenced doing business on SEPTEMBER 17, 1985;

4. That the firm first used the trade name of PHILLIP O'NEIL  
on the 17 day of SEPTEMBER, 1985, and  
has continued to so use said trade name to and through the date of this affidavit;

5. That before I(we) commenced the use of said trade name, I(we) personally attempted to ascertain any previous or present use of said trade name by conducting a diligent search through the following sources: (check applicable blocks)  Local Telephone Company Directory,  Local Telephone Company Information Services,  Secretary of State, Trade Name Department,  Corporation Commission, Name Availability Section,  Local County Recorders Office, and  Other \_\_\_\_\_;

6. That this affidavit is made in good faith and with the true belief that said trade name is not presently in use in the State of ARIZONA.

By: ELMER P. VILD



Affiant

SUBSCRIBED AND SWORN to before me, the undersigned Notary Public, this 27<sup>th</sup> day of March, 1996, by ELMER P. VILD

My Commission Expires: Sept. 20<sup>th</sup>, 1999 Harry Gardner  
Notary Public

<sup>1</sup>This Affidavit does not guarantee that the trade name is legally valid, it only establishes the use of the trade name by the Affiant.

19960206228  
OFFICIAL RECORDS OF  
MARICOPA COUNTY RECORDER  
HELEN PURCELL



The foregoing instrument is an  
**electronically prepared**  
full, true and correct copy  
of the original record in this  
office.

Attest: 09/09/2010 09:40:51 AM

By  Recorder

To Verify this purchase visit  
<http://recorder.maricopa.gov/cert.aspx?id=20581>