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United States Attorney
District of Arizona

2
3 FRANK T. GALATI
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5 Two Renaissance Square
6 40 N. Central Avenue, Suite 1200
7 Phoenix, Arizona 85004-4408
Telephone: (602) 514-7500

8 UNITED STATES DISTRICT COURT
9 DISTRICT OF ARIZONA

10 United States of America,
11
12 Plaintiff,
13
14 v.
15 Janice Sue Taylor,
16
17 Defendant.

No. CR-10-0400-PHX-DGC

**GOVERNMENT’S MOTION FOR
PRETRIAL DETERMINATION OF
ADMISSIBILITY OF BUSINESS
RECORDS**

16 The United States, through undersigned counsel, moves the Court for a pretrial
17 determination that certain records are authentic business records within the meaning of Federal
18 Rule of Evidence 803(6). This request is based on the attached memorandum of points and
19 authorities. The United States asked Defendant in a March 18, 2011, letter whether she would
20 stipulate to the admissibility of these records in the absence of a live witness, but Defendant has
21 not yet stated her position on that request.

22 Respectfully submitted this 27th day of March, 2011.

23 DENNIS K. BURKE
United States Attorney
District of Arizona

24 *s/ James Knapp*

25 FRANK T. GALATI
26 JAMES R. KNAPP
27 Assistant U.S. Attorneys

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MEMORANDUM

I. Facts.

This is a criminal tax evasion case. The indictment alleges, among other things, that Defendant evaded taxes from 2003 through 2006 by (1) failing to submit personal income tax returns; (2) failing to report income received through her real estate brokerage, National Landbank LLC; (3) using cash, cashier’s checks, and nominee entities to hide her income and assets; (4) concealing her ownership interests in and profits from real estate transactions through the use of sham trusts; and (5) hindering the efforts of bank employees, IRS agents, and others to discover her true income and assets. For each tax year between 2003 and 2006, the indictment charges one count of tax evasion in violation of 26 U.S.C. § 7201 and one count of failure to file a return in violation of 26 U.S.C. § 7203. To prove the case, the United States intends to introduce numerous business records into evidence at trial, including bank records, escrow records, and trust records.

II. Law and Argument.

The government seeks a preliminary determination, as authorized by Federal Rule of Evidence 104, of the admissibility of certain records pursuant to the business records exception to the hearsay rule, Rule 803(6). Rule 104(a) states that the Court, not the jury, decides the admissibility of evidence:

Preliminary questions concerning the qualification of a person to be a witness, the existence of a privilege, or the admissibility of evidence shall be determined by the court, subject to the provisions of subdivision (b). In making its determination it is not bound by the rules of evidence except those with respect to privileges.

In addition, Rule 803(6) states that certain types of business records constitute admissible hearsay:

(6) Records of Regularly Conducted Activity.--A memorandum, report, record, or data compilation, in any form, of acts, events, conditions, opinions, or diagnoses, made at or near the time by, or from information transmitted by, a person with knowledge, if kept in the course of a regularly conducted business activity, and if it was the regular practice of that business activity to make the memorandum, report, record or data compilation, all as shown by the testimony of the custodian or other qualified witness, or by certification that complies with Rule 902(11), Rule 902(12), or a statute permitting certification, unless the source

1 of information or the method or circumstances of preparation indicate lack of
2 trustworthiness. The term “business” as used in this paragraph includes business,
3 institution, association, profession, occupation, and calling of every kind, whether
4 or not conducted for profit.

5 Rule 803(6) recognizes that certificates may be sufficient to provide the required foundation, and
6 specifically references Rule 902(11):

7 (11) Certified Domestic Records of Regularly Conducted Activity.--The original
8 or a duplicate of a domestic record of regularly conducted activity that would be
9 admissible under Rule 803(6) if accompanied by a written declaration of its
10 custodian or other qualified person, in a manner complying with any Act of
11 Congress or rule prescribed by the Supreme Court pursuant to statutory authority,
12 certifying that the record--

13 (A) was made at or near the time of the occurrence of the matters set forth
14 by, or from information transmitted by, a person with knowledge of those
15 matters;

16 (B) was kept in the course of the regularly conducted activity; and

17 (C) was made by the regularly conducted activity as a regular practice.

18 A party intending to offer a record into evidence under this paragraph must
19 provide written notice of that intention to all adverse parties, and must make the
20 record and declaration available for inspection sufficiently in advance of their
21 offer into evidence to provide an adverse party with a fair opportunity to challenge
22 them.

23 “The district court has wide discretion to determine whether a business record meets the
24 trustworthiness standard of the business records exception to the rule against hearsay.” *United*
25 *States v. Fuchs*, 218 F.3d 957, 965 (9th Cir. 2000).

26 In this matter, the United States seeks to lay the appropriate business records foundation
27 for the following exhibits through certificates obtained from the relevant custodians:

<u>Exhibit</u>	<u>Related Certificate and Custodian</u>
150-151, 199	Meridian Bank, Eric Stellhorn, 4/19/2010
152-153	Meridian Bank, Gayle Fleming, 11/8/2007
154	Meridian Bank, Eric Stellhorn, 7/22/2008
155	Bank of America, Evelyn Reinoso, 4/15/2010
156-157	Bank of America, Evelyn Reinoso, 10/7/2008
158	Great Western Bank, Irene Sedillo, 1/21/2009
159	JP Morgan Chase, Stacey Collins, 7/30/2008
160	Meridian Bank, Eric Stellhorn, 6/4/2010
200-211	Lawyers Title, Lawrence Phelps, 2/11/2009
212-213, 247-266	Fidelity National Title, Krista Cunningham, 6/30/2009
215	Western National Title, Christopher Curran, 9/21/2010

1 216-221
2 222-246

Lawyers Title (CTA), Lawrence Phelps, 2/11/2009
First American Title, Nicole Saenz, 2/12/2009

3 Copies of these certificates are appended to this motion as Attachment A.

4 The admissibility of business records under Rule 803(6), and the procedure set forth in
5 Rule 104 for determination of the preliminary questions regarding admissibility, are unaffected
6 by the Supreme Court's decision in *Crawford v. Washington*, 541 U.S. 36 (2004). In *Crawford*,
7 the Supreme Court held that any "testimonial" hearsay may not be admitted in a criminal trial
8 unless the declarant is unavailable and the defendant had a prior opportunity for cross-
9 examination. *Id.* at 68-69. However, the Court made clear that business records admitted
10 pursuant to an evidentiary hearsay exception are not the type of testimonial statements with
11 which the Sixth Amendment Confrontation Clause is concerned. *Id.* at 56; *see also Melendez-*
12 *Diaz v. Massachusetts*, 129 S. Ct. 2527, 2539 ("Business and public records are generally
13 admissible absent confrontation not because they qualify under an exception to the hearsay rules,
14 but because—having been created for the administration of an entity's affairs and not for the
15 purpose of establishing or proving some fact at trial—they are not testimonial.")

16 The Supreme Court's decision in *Crawford* does not discuss the additional question of
17 whether 902(11) certifications (and similar certifications) are testimonial, but other courts have
18 considered the question in the wake of *Crawford* and held that such certifications are not
19 testimonial. For example, in *United States v. Ellis*, the Seventh Circuit held that 902(11)
20 certifications are not testimonial, in part because "[g]iven the records themselves do not fall
21 within the constitutional guarantee provided by the Confrontation Clause, it would be odd to
22 hold that the foundational evidence authenticating the records do." 460 F.3d 920, 927 (7th Cir.
23 2006); *see also United States v. Yeley-Davis*, 632 F.3d 673, 680-81 (10th Cir. 2011) (holding that
24 902(11) certifications are not testimonial); *United States v. Adefehinti*, 510 F.3d 319, 328 (D.C.
25 Cir. 2008) (same); *United States v. Kahre*, 610 F. Supp. 2d 1261, 1265 (D. Nev. 2009) (same).
26 Following the same logic, the Ninth Circuit in *United States v. Weiland* held that certifications
27 of public records under 902(4) are not testimonial, pointing out that "requiring the records
28

1 custodians and other officials from the various states and municipalities to make themselves
2 available for cross-examination in the countless criminal cases heard each day in our country
3 would present a serious logistical challenge ‘without any apparent gain in the truth-seeking
4 process.’” 420 F.3d 1062, 1077 (9th Cir. 2005) (quoting *Crawford*, 541 U.S. at 76). Likewise,
5 in *United States v. Hagege* the Ninth Circuit held that admission of foreign bank records based
6 on certifications under 18 U.S.C. § 3505 rather than live testimony did not violate the
7 Confrontation Clause because the certifications themselves were not admitted into evidence. 437
8 F.3d 943, 958 & n.6 (9th Cir. 2006).

9 For all of these reasons, the United States respectfully requests that the Court enter an
10 order finding that the exhibits listed above are admissible at trial as authentic business records
11 under Federal Rule of Evidence 803(6). At trial, Defendant may still object to the admission of
12 the exhibits, so long as her objection is not based on hearsay or authenticity.

13

14 Respectfully submitted this 27th day of March, 2011.

15

DENNIS K. BURKE
United States Attorney
District of Arizona

16

s/ James Knapp

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FRANK T. GALATI
JAMES R. KNAPP
Assistant U.S. Attorneys

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Certificate of Service

21

I hereby certify that on 3/27/2011, I electronically transmitted the attached document to the
22 Clerk’s Office using the CM/ECF system for filing and transmittal of a Notice of Electronic
23 Filing to the following CM/ECF registrants:

Susan Anderson

24

In addition, I mailed copies of the attached document to the following:

25

Janice Sue Taylor
3341 Arianna Ct.
Gilbert, AZ 85298

26

27

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Attachment A

AFFIDAVIT OF CUSTODIAN OF RECORDS

STATE OF ARIZONA)

)ss.

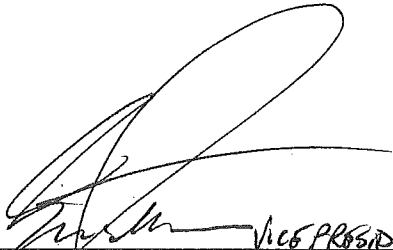
County of Maricopa)

I, Eric Stellhorn, being duly sworn upon my oath, depose and state:

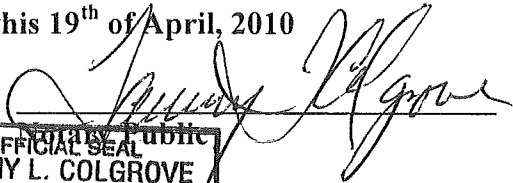
1. I am the custodian of records of Meridian Bank, N.A. and I make this Affidavit based upon my personal knowledge of the matter described herein.
2. I am familiar with the recordkeeping policies and procedures of Meridian Bank, N.A.
3. In response to the records request pertaining to Peacepipe & National Landbank. I have conducted a thorough review of the records and have produced all documents responsive to the records request.
4. The documents produced herein are true and correct copies of the records maintained by Meridian Bank, N.A. these records are made at or near the time of the acts, events or opinions documented therein.
5. Such records are made by, or from information transmitted by, a person with knowledge of the matters documented therein.
6. Such records are kept in the course of the regularly conducted business activity of Meridian Bank, N.A.
7. It is the regular practice of the business activity of Meridian Bank, N.A. to maintain such records

FURTHER AFFIANT SAYETH NOT.

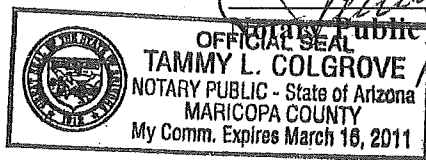
Dated this 19th of April, 2010


 Vice President
 Custodian of Records
 Meridian Bank, N.A.

SUBSCRIBED AND SWORN to before me this 19th of April, 2010



My Commission Expires:



AFFIDAVIT OF CUSTODIAN OF RECORDS

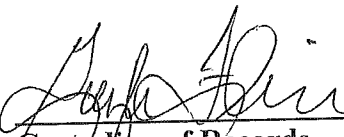
STATE OF ARIZONA)
) ss.
County of Maricopa)

I, Gayle Fleming, being duly sworn upon my oath, depose and state:

1. I am the custodian of records of Meridian Bank, N.A. and I make this Affidavit based upon my personal knowledge of the matter described herein.
2. I am familiar with the recordkeeping policies and procedures of Meridian Bank, N.A.
3. In response to the records request pertaining to Peacepipe, National Landbank, Sue Taylor and Sue Taylor dba Natures Herb & Tea, I have conducted a thorough review of the records and have produced all documents responsive to the records request.
4. The documents produced herein are true and correct copies of the records maintained by Meridian Bank, N.A. these records are made at or near the time of the acts, events or opinions documented therein.
5. Such records are made by, or from information transmitted by, a person with knowledge of the matters documented therein.
6. Such records are kept in the course of the regularly conducted business activity of Meridian Bank, N.A.
7. It is the regular practice of the business activity of Meridian Bank, N.A. to maintain such records

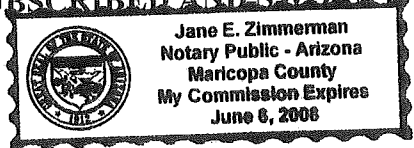
FURTHER AFFIANT SAYETH NOT.

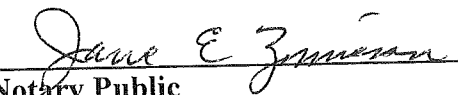
Dated this 8th day of November, 2007 .



Custodian of Records
Meridian Bank, N.A.

SUBSCRIBED AND SWORN to before me this 8th day of November, 2007.





Notary Public

My Commission Expires: *10-6-08*



Bank of America
Legal Order Processing
CA9-705-05-19
P.O. Box 3609
Los Angeles, CA 90051

April 15, 2010

UNITED STATES ATTORNEY'S OFFICE
JAMES R. KNAPP, AUSA
40 N. CENTRAL AVE., SUITE 1200
PHOENIX, AZ 85004

RE: Reference # L033010000196
Case: HERBAL RESEARCH INSTITUTE
Name:
Date Served: March 30, 2010

I, Evelyn M. Reinoso, declare that I am employed by Bank of America N.A. in the subpoena processing department and the Bank's designated duly authorized Custodian of Records for documents and/or information produced under the referenced legal order. The Bank reserves the right to designate another Custodian as it deems appropriate in the event an actual appearance is required concerning the records produced herein. I certify the authenticity of the records produced herewith and that they were:

- a) Made at or near the time of the occurrence, condition or event of the matters set forth by, or from information transmitted by, a person with knowledge of those matters.
- b) Kept in the course of regularly conducted activity.
- c) Made by the regularly conducted activity as a regular practice, by the personnel of the business.

The identity of the records produced is as follows. Signature Cards, Statements, Checks, Deposits, & Offsets.

The enclosed records are true copies of bank records in the custodian's possession as described in the referenced legal order. I am familiar with the mode of preparation of the enclosed records and they are prepared as follows:

CHECKS: the checks drawn on the customer's account were presented to the Bank. While processing the item, an image of the front and back of the item was taken in the sequence the item was processed. The Bank stored the image in a secure environment. In response to this subpoena/legal order, the Bank retrieved and produced an image of the check.

SIGNATURE CARDS: The customer whose name appears on the signature card submitted the form to the Bank to open deposit account(s). The customer provided information that was relied upon by the Bank. The customer signed the form. The signature card was stored at and retrieved from the Banking Center or the Bank's record center.

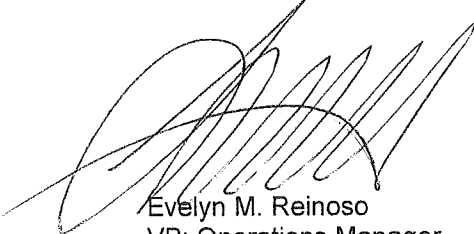
STATEMENTS: Each statement was prepared after the closing date of the account cycle as indicated on the statement. The statement reflects debits (from checks, point of sale, ATM and teller withdrawals, fees, etc.) and credits (deposits, etc) to the account during the period covered by the statement.

DEPOSITS: Deposits are processed by the Bank at a central processing center. When the transaction was processed, a microfilm image of the front and back of the item was taken in the sequence the transaction was processed. The Bank stored the microfilm in a secure facility. In response to this subpoena/legal order, the Bank retrieved the microfilm reel and produced an image of the item.



I declare under penalty of perjury that the foregoing is true and correct. Executed on this 15 day of April, 2010 in the city of Los Angeles, in the State of CA.

Should you need to forward any additional correspondence to us regarding this matter, please direct it to the address noted above. When contacting the Bank regarding this Subpoena, please use the Reference # L033010000196.



Evelyn M. Reinoso
VP; Operations Manager
CA - Subpoena Processing
213-240-6636
D81L



Bank of America
Legal Order Processing
CA9-705-05-19
P. O. Box 3609
Los Angeles, CA 90051

October 07, 2008

ASSISTANT U.S. ATTORNEY
FRANK GALATI, AUSA
40 N. CENTRAL AVENUE, SUITE 1200
PHOENIX, AZ 85004

RE: Reference # L072908000817
Case: MCBRIDE MUSICAL MINISTRIES
Name: MCBRIDE MUSICAL MINISTRIES, BURNING BUSH MINISTRIES
Date Served:

I, Evelyn M. Reinoso, declare that I am employed by Bank of America N.A. in the subpoena processing department and the Bank's designated duly authorized Custodian of Records for documents and/or information produced under the referenced legal order. The Bank reserves the right to designate another Custodian as it deems appropriate in the event an actual appearance is required concerning the records produced herein. I certify the authenticity of the records produced herewith and that they were:

- a) Made at or near the time of the occurrence, condition or event of the matters set forth by, or from information transmitted by, a person with knowledge of those matters.
- b) Kept in the course of regularly conducted activity.
- c) Made by the regularly conducted activity as a regular practice, by the personnel of the business.

The identity of the records produced is as follows: Signature Cards, Statements, Deposits, Offsets, Checks, and Other.

The enclosed records are true copies of bank records in the custodian's possession as described in the referenced legal order. I am familiar with the mode of preparation of the enclosed records and they are prepared as follows:

SIGNATURE CARDS: The customer whose name appears on the signature card submitted the form to the Bank to open deposit account(s). The customer provided information that was relied upon by the Bank. The customer signed the form. The signature card was stored at and retrieved from the Banking Center or the Bank's record center.

STATEMENTS: Each statement was prepared after the closing date of the account cycle as indicated on the statement. The statement reflects debits (from checks, point of sale, ATM and teller withdrawals, fees, etc.) and credits (deposits, etc) to the account during the period covered by the statement.

DEPOSITS: Deposits are processed by the Bank at a central processing center. When the transaction was processed, a microfilm image of the front and back of the item was taken in the sequence the transaction was processed. The Bank stored the microfilm in a secure facility. In response to this subpoena/legal order, the Bank retrieved the microfilm reel and produced an image of the item.



CHECKS: the checks drawn on the customer's account were presented to the Bank. While processing the item, an image of the front and back of the item was taken in the sequence the item was processed. The Bank stored the image in a secure environment. In response to this subpoena/legal order, the Bank retrieved and produced an image of the check.

OTHER: Original records were prepared or received at or near the time of their creation and were stored by the Bank in the ordinary course of business. Upon receipt of this subpoena, the Bank searched and retrieved the original records and prepared a true and correct copy, using generally accepted photocopying techniques.

I declare under penalty of perjury that the foregoing is true and correct. Executed on this 7 day of October, 2008 in the city of Los Angeles, in the State of CA.

Should you need to forward any additional correspondence to us regarding this matter, please direct it to the address noted above. When contacting the Bank regarding this Subpoena, please use the Reference # L072908000817.

A handwritten signature in black ink, appearing to read "Evelyn M. Reinoso".

Evelyn M. Reinoso
VP; Operations Manager
CA - Subpoena Processing
213-240-6636
24FH

**CERTIFICATION
PURSUANT TO RULE 902(11) OF THE
FEDERAL RULES OF EVIDENCE**

I, Irene Sedillo, am an employee of Great Western Bank, N.A., which was formerly Sunstate Bank, N.A. I am the bank's designated duly authorized Custodian of Records for the documents described herein. I hereby certify under penalty of perjury that the following is true and correct.

The Sunstate Bank account records for First Financial Title Agency of Arizona account # [REDACTED] 1016, are duplicates of the original Sunstate Bank, N.A. records, which are maintained in the custody of FiServ, Inc.

I further state that:

(A) Such records were made at or near the time of the occurrence of the matters set forth by, or from information transmitted by, a person with knowledge of those matters;

(B) Such records were kept in the course of regularly conducted business activity by Sunstate Bank, N.A., now Great Western Bank, N.A.; and

(C) Such records were made by the regularly conducted business activity of Sunstate Bank, N.A., now Great Western Bank, N.A., as a regular business practice.

I certify under penalty of perjury that the foregoing is true and accurate to the best of my knowledge and belief.

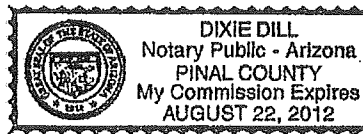
Irene Sedillo
Signature

Custodian of Record

Executed on the 21 day of January, 2009.

STATE OF ARIZONA }
COUNTY OF PINAL } ss.

This instrument was acknowledged before me this 21 day of January, 2009, by Irene Sedillo in witness whereof I herewith set my hand and official seal.
Dixie Dill, NOTARY PUBLIC.



DECLARATION FOR RECORDS OF REGULARLY CONDUCTED BUSINESS ACTIVITY

Re: Subpoena # 07-02-553	Our Reference#
Agency Case #: 2007R02362	Date Served:
Company Name:	Address:

I, Stacey Collins, declare that I am employed by JPMorgan Chase am the duly authorized Custodian of Records for documents and/or information produced under the above reference legal order. The company reserves its right to designate another Custodian as it deems appropriate in the event an actual appearance is required concerning the records produced herein. I certify the records produced herewith are a duplicate of the original(s) and that they were:

- A) Made at or near the time of the occurrence, condition or event of the matters set forth by, or from information transmitted by, a person with knowledge of those matters.
- B) Kept in the course of regularly conducted business activity.
- C) Made as a part of the regular practice of the business activity, by personnel of the business.

The records produced herewith are identified as follows:

- Signature Cards(s)
- Statement(s)
- Cashiers' Check(s)
- Deposit(s)/Credit(s)/Memos
- Check(s)/Withdrawal(s)
- Wire Transfer(s) Forms
- Other: See Inventory

Records necessary for compliance may have been limited as indicated below:

- The company does not possess any of the records as described in the above reference legal order.
- The enclosed records are true copies of the company records in the custodian's possession as described in the above referenced legal order. This constitutes a final or partial production.
- The company received notification that no further production is required. File closed.
- Compliance with the above referenced legal order was limited to the following through agreement with the requesting party: _____
- The company is unable to provide the following records as described in the above referenced legal order because of the following: _____

I declare under penalty of perjury that the foregoing is true and correct. (28 U.S.C. § 1746)

Executed on this 30 day of July, 2008, at Indianapolis, IN.

Stacey Collins, Custodian of Records, Telephone # 317-757-7330

AFFIDAVIT OF CUSTODIAN OF RECORDS

STATE OF ARIZONA)

)ss.

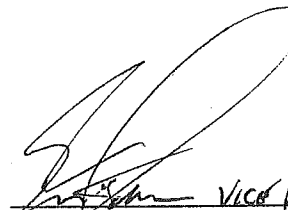
County of Maricopa)

I, Eric Stellhorn, being duly sworn upon my oath, depose and state:

1. I am the custodian of records of Meridian Bank, N.A. and I make this Affidavit based upon my personal knowledge of the matter described herein.
2. I am familiar with the recordkeeping policies and procedures of Meridian Bank, N.A.
3. In response to the records request pertaining to Peacepipe & National Landbank. I have conducted a thorough review of the records and have produced all documents responsive to the records request.
4. The documents produced herein are true and correct copies of the records maintained by Meridian Bank, N.A. these records are made at or near the time of the acts, events or opinions documented therein.
5. Such records are made by, or from information transmitted by, a person with knowledge of the matters documented therein.
6. Such records are kept in the course of the regularly conducted business activity of Meridian Bank, N.A.
7. It is the regular practice of the business activity of Meridian Bank, N.A. to maintain such records

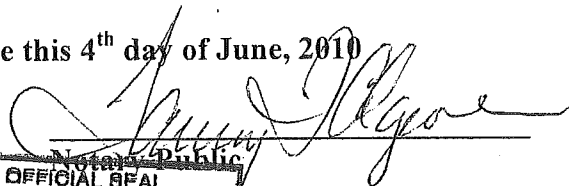
FURTHER AFFIANT SAYETH NOT.

Dated this 4th day of June, 2010



 Vice President
 Custodian of Records
 Meridian Bank, N.A.

SUBSCRIBED AND SWORN to before me this 4th day of June, 2010



 Notary Public

My Commission Expires:



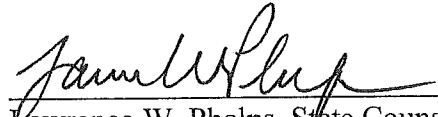
AFFIDAVIT OF CUSTODIAN OF RECORDS

I declare that the following statements are true:

1. That I am a duly authorized custodian of records for Lawyers Title of Arizona, Inc., and that I have authority to certify said records.

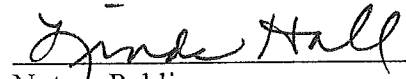
2. That the records previously produced were examined and copied by a staff member of my department at the direction and under the direct supervision of my predecessor as Custodian of Records. I believe those documents to be a true and complete copy of the requested documents in Escrow File Numbers 00375013-700GAL, 00374849-700 GAL, 00359168-700-GAL, 00373873-700 GAL, 00377053-700 GAL, 00373426-700 GAL and 01307248-700 G61 in the matter of *Sue Taylor, National Landbank, Circle G & Circle R*.

3. That said records were prepared in the ordinary course of business of this company at or near the time of the act, condition or event described in said records.


Lawrence W. Phelps, State Counsel

SUBSCRIBED AND SWORN TO before me this 11th day of February 2009, by
Lawrence W. Phelps.




Notary Public

My Commission Expires: Oct. 15, 2009

CERTIFICATION

State of Arizona)
) ss.
County of Maricopa)

I, Krista L. Cunningham, certify as follows:

1. I am the duly authorized Custodian of Records for Fidelity National Title Insurance Company ("Fidelity") and have the authority to certify those records.
2. The copies attached hereto are true and correct copies of the original records in Fidelity National Title's File No.

970510-JS
970396-JS
970752-JS
972344-JS
1401945
976171-JS
976680-JS
978594-JS
978597-TMB
978424-JS
978652-TMB
976171-JS

3. The original records were prepared by personnel of Fidelity or by persons acting under Fidelity's control, in the ordinary course of business at or near the time of the act, condition or event.

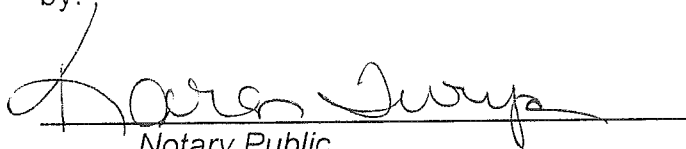
Dated: June 30, 2009



Custodian of Records
Fidelity National Title Insurance Co.

Krista L. Cunningham
Printed Name

Acknowledged before me on June 30, 2009,
by:



Notary Public

My Commission Expires: 1-25-2011



KAREN E. TURYAN
Notary Public - Arizona
Maricopa County
Expires 01/25/2011

**CERTIFICATION
PURSUANT TO RULE 902(11) OF THE
FEDERAL RULES OF EVIDENCE**

I, Christopher J. Curran, am the duly authorized Custodian of Records for Western National Title Agency. I hereby certify under penalty of perjury that the following is true and correct.

The escrow records found herein for Western National Title Agency are duplicates of the original records, which are maintained in the custody of Christopher J. Curran.

I further state that:

(A) Such records were made at or near the time of the occurrence of the matters set forth by, or from information transmitted by, a person with knowledge of those matters;

(B) Such records were kept in the course of regularly conducted business activity by Western National Title Agency; and

(C) Such records were made by the regularly conducted business activity of Western National Title Agency, as a regular business practice.

I certify under penalty of perjury that the foregoing is true and accurate to the best of my knowledge and belief.



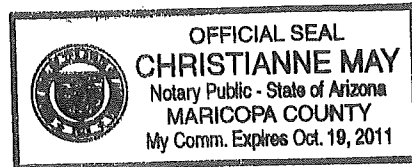
Signature
Christopher Curran
Custodian of Records

Executed on the 21 day of Sept, 2010.

State of Arizona }
County of Maricopa }

On this 21 day of Sept, 2010, before me personally appeared Christopher Curran (name of signer), who being sworn was proved to me on the basis of satisfactory evidence that he is the person whose name is subscribed to this document, and who acknowledged that he/she signed the above/attached document!

Notary Public Christianne May



AFFIDAVIT OF CUSTODIAN OF RECORDS

STATE OF ARIZONA)
) ss
County of Maricopa)

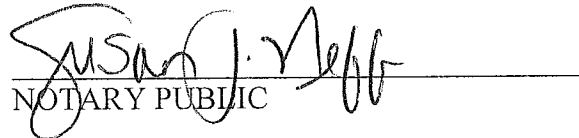
The undersigned, being first duly sworn, deposes and states:

- 1) I am State Counsel and Custodian of Records of Lawyers Title of Arizona, Inc., an Arizona corporation, successor by merger to Capital Title Agency, Inc., an Arizona corporation ("CTA"), and am authorized to make this affidavit on behalf of the corporation.
- 2) That the records attached to CTA's subpoena response dated August 8, 2007, are true and authentic copies of the records of CTA's escrow file numbers 06030052, 06030327 and 06030397 pertaining to Sue Taylor as described in the Grand Jury Subpoena served on said company.
- 3) That the records were prepared by personnel of CTA or persons acting under the control of CTA and:
 - A. were made at or near the time of the occurrence of the matters set forth by, or from information transmitted by, a person with knowledge of those matters;
 - B. were kept in the course of the regularly conducted activity; and
 - C. were made by the regularly conducted activity as a regular practice



 L. W. PHELPS
 CUSTODIAN OF RECORDS

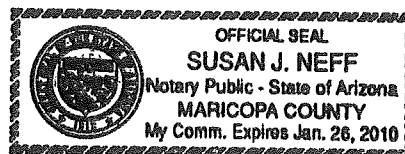
SUBSCRIBED AND SWORN TO before me, the undersigned Notary Public, on this, 14th day of February, 2009, by L. W. Phelps, State Counsel and Custodian of Records of Lawyers Title of Arizona, Inc.



 NOTARY PUBLIC

My commission expires:

1/26/2010



CERTIFICATION

State of Arizona)
) ss.
County of Maricopa)

I, Nicole Saenz, certify as follows:

1. I am the duly authorized Custodian of Records for First American Title Insurance Company and have the authority to certify those records.
2. The copies attached hereto are true and correct copies of the original records in First American Title's File No. See Attached List
3. The original records were prepared by personnel of First American Title Insurance Company or by persons acting under First American Title's control, in the ordinary course of business at or near the time of the act, condition or event.

Dated: 2/12/09

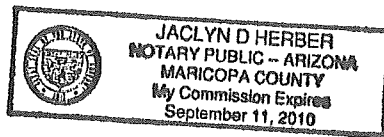
Nicole Saenz
CUSTODIAN OF RECORDS
FIRST AMERICAN TITLE INSURANCE
COMPANY

Nicole Saenz
PRINTED NAME

Acknowledged before me on this 12th day of February 2009.

Jaclyn Herber
NOTARY PUBLIC

My Commission Expires: 9-11-10



A. SAENZ
1/27/09
@ 9:59 AM



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Criminal Investigation

January 23, 2009

First American Title Insurance Company
4801 E. Washington
Phoenix, AZ 85034

To Whom It May Concern:

This is to certify that the undersigned is a Special Agent with the Criminal Investigation Division of the Internal Revenue Service.

In accordance with Section 860, Title 6, Arizona Revised Statutes, I request that all past and present records of the following escrow files (both First American Title Insurance Company and The Talon Group) be made available to me for examination and reproduction.

Escrow file numbers:

The Talon Group

- 412-4176467
- 412-4214756
- 412-4198424
- 412-4335020
- 412-4324743
- 412-4310720
- 416-4539048
- 416-4539060
- 412-4614570
- 412-4614570

First American Title Insurance Company

- 206-4134669
- 206-4134460
- 206-4134682
- 242-4455025

If you have any questions, please contact Supervisory Special Agent Albert Childress at [redacted] or Special Agent David Votaw at [redacted]



Nicole Saenz
NOTARY

Sincerely,

David Votaw
Special Agent
Phoenix Field Office
Criminal Investigation

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UNITED STATES DISTRICT COURT
DISTRICT OF ARIZONA

United States of America,

Plaintiff,

v.

Janice Sue Taylor,

Defendant.

No. CR-10-0400-PHX-DGC

ORDER

The Court has considered the United States' March 27, 2011, motion for a pretrial determination of admissibility of certain business records under Federal Rule of Evidence 104. The Court finds that, based on the certifications attached to the United States' motion, the identified exhibits are authentic and are business records within the meaning of Federal Rule of Evidence 803(6). Accordingly,

IT IS HEREBY ORDERED that, subject to a determination of relevance, the following exhibits are admissible at trial:

<u>Exhibit</u>	<u>Related Certificate and Custodian</u>
150-151, 199	Meridian Bank, Eric Stellhorn, 4/19/2010
152-153	Meridian Bank, Gayle Fleming, 11/8/2007
154	Meridian Bank, Eric Stellhorn, 7/22/2008
155	Bank of America, Evelyn Reinoso, 4/15/2010
156-157	Bank of America, Evelyn Reinoso, 10/7/2008
158	Great Western Bank, Irene Sedillo, 1/21/2009
159	JP Morgan Chase, Stacey Collins, 7/30/2008
160	Meridian Bank, Eric Stellhorn, 6/4/2010
200-211	Lawyers Title, Lawrence Phelps, 2/11/2009
212-213, 247-266	Fidelity National Title, Krista Cunningham, 6/30/2009
215	Western National Title, Christopher Curran, 9/21/2010

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216-221
222-246

Lawyers Title (CTA), Lawrence Phelps, 2/11/2009
First American Title, Nicole Saenz, 2/12/2009