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8  
9 UNITED STATES DISTRICT COURT  
10 DISTRICT OF ARIZONA

11 United States of America,  
12  
13 Plaintiff,

14 v.

15 James R. Parker,  
16 Defendant.

**CR 10-0757-01-PHX-ROS**

**RESPONSE AND COMPLIANCE WITH  
THE COURT'S DIRECTIVE IN ITS  
ORDER DATED MAY 25, 2012 (CR 148)**

17 **I. Overview.**

18 On Friday, May 25, 2012, at 12:52 p.m., defendant James Parker filed a pleading entitled  
19 Defendants' Request For Instructions And Clarifications. (CR 147.) The Court addressed the  
20 defendant's motion in less than two hours without hearing from the government.(CR 148.)

21 After learning of defendant's pleading after lunch on Friday, the government, in an  
22 attempt to avoid the Court's involvement in such matters, began preparing a lengthy email to  
23 defense counsel to address much of what was raised in the defendant's pleading. That email was  
24 sent at 2:55 p.m, approximately 10 minutes after the Court addressed defendant's motion in its  
25 Order. That email is attached as Exhibit 1. Thus, as the Local Rules encourage, the government  
26 was attempting to determine with opposing counsel what issues truly were important enough for  
27 the Court to be involved with at this late date.  
28

1 **II. Compliance with Court's Order.**

2 The government's email addressed each concern in a manner consistent with the Court's  
3 Order. The following summarizes that compliance:

4 **A. Communication with Counsel (Court Directive 1).**

5 Paragraph three of the attached email outlines the two communications the government  
6 has had with attorney Greg Robinson. No substantive discussions of any sort have occurred.  
7 The government never sent Mr. Robinson the transcript from the Pretrial Conference on May  
8 16, 2012. Finally, the government has not attempted to communicate with any other attorney  
9 that defendant may have used during the relevant time period.

10 **B. Testifying Witnesses (Court Directive 3).**

11 Paragraph two of the attached email listed the 29 witnesses the government intends at this  
12 time to call at trial. That information, when combined with Part III of this Response, gives the  
13 defense a road map of what to expect from the government at trial.

14 **C. C.P.A. Tim Liggett (Court Directive 4).**

15 Paragraph five of the attached email addresses Mr. Liggett. There is no Memorandum  
16 of Interview, and no exculpatory/impeaching information was conveyed in that brief meeting  
17 with the government.

18 **D. Testifying Witnesses for Week One (Court Directive 6).**

19 Paragraph two of the attached email addressed the witnesses for the first trial week. Part  
20 III of this Response will cover the remaining weeks.

21 **III. Trial Schedule of Witnesses and Exhibits.**

22 The government believes this case can be submitted to the jury in June. The government  
23 is expecting at this time to call 29 witnesses, some of which will not take long to present. Even  
24 though the Court asked the government only for the witnesses it intended to call, the government  
25 also is including below for each witness a the likely exhibits to be used with those witnesses, in  
26 the probable order they will be presented.

1 Obviously, the government reserves the right to call additional witnesses should the need  
2 arise during the course of the trial. To the extent the government needs to deviate from this  
3 schedule because of certain scheduling issues or changing developments, the government will  
4 give notice to the defense of those issues or changes as they arise. With those caveats in mind,  
5 the government's proposed order of proof is as follows.<sup>1</sup>

6 **1. Kristy Morgan, IRS**

7 Kristy Morgan will go over the IRS tax records, account transcripts, and related tax  
8 documents.

9 Direct Testimony Estimate: 8 hours

10 Redirect Testimony Estimate: 15 minutes

11 Exhibits: 11, 1, 32, 34, 37, 450, 104, 106, 111, 110, 114, 36, 12, 2, 33, 35, 38, 13, 14,  
12 15, 3, 545, 16, 4, 5, 546, 17, 6, 18, 7, 19, 8, 20, 9, 21, 10, 22, 23, 207, 122,  
13 210, 42, 24, 25, 208, 209, 40, 26, 27, 43, 28, 29, 41, 30, 44, 45, 31.

14 **2. Paul Wedepohl, IRS**

15 Paul Wedepohl was one of two Revenue Officers who tried to collect the unpaid taxes  
16 in this matter. He had extensive dealings with individuals who had the power of attorney to  
17 speak on defendant's behalf in telephone conversations and written communications.

18 Direct Testimony Estimate: 4 hours

19 Redirect Testimony Estimate 15 minutes

20 Exhibits: 446, 445, 450, 36, 451, 452, 453, 104, 456, 5, 106, 422, 424, 426, 432, 429,  
21 430

22 **3. Jerry Carter, IRS**

23 Jerry Carter was the other Revenue Officer who tried to collect the unpaid taxes in this  
24 matter. He also had dealings with individuals who had the power of attorney to speak on  
25 defendant's behalf in telephone conversations and written communications.

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26  
27 <sup>1</sup> The proposed order of proof should not be construed to be a detailed summary of the proposed  
28 witness testimony. Rather, the order of proof is designed to assist defense counsel prepare for trial.

1 Direct Testimony Estimate: 2 hours  
2 Redirect Testimony Estimate: 15 minutes  
3 Exhibits: 446, 445, 110, 111, 459, 509, 511

4 **4. Paul Goguen, ioVest Development LLC**

5 Paul Goguen’s company, in June, 2004, during the time that defendant was claiming to  
6 be nearly broke with the IRS, bought approximately 600 acres of beachfront land in Belize for  
7 \$6 million from defendant Parker, who was the President, Chairman, and percentage owner of  
8 the seller – MacKinnon Belize Land and Development, Ltd.

9 Direct Testimony Estimate: 2.5 hours  
10 Redirect Testimony Estimate 10 minutes  
11 Exhibits: 123, 203, 124, 462, 467, 468, 469, 470, 464, 471-501, 125

12 **5. Gary Whitaker or other custodian – Desert European Motor Cars, Ltd.**

13 A custodian of records (Gary Whitaker or other custodian) from Desert European Motor  
14 Cars Ltd will testify as to business records kept by the dealership reflecting defendant’s purchase  
15 of a \$306,000 Rolls Royce motor-vehicle on July 16, 2004. The records further reflect that the  
16 money used to purchase the car was wired from Belize, and that the vehicle was then delivered  
17 to defendant’s residence in Carefree, Arizona.

18 Direct Testimony Estimate: 1 hour  
19 Redirect Testimony Estimate: 10 minutes  
20 Exhibits: 184, 597, 126-129

21 **6. Custodain of Records – State Farm Insurance.**

22 A custodian of records from State Farm Insurance will testify as to the insurance records  
23 for vehicles and a residence associated with defendant, including the 2004 Rolls Royce. The  
24 records document the insured drivers and property, premiums, claim payments, amounts paid,  
25 and other pertinent information.

26 Direct Testimony Estimate: 1.5 hours  
27 Redirect Testimony Estimate: 10 minutes

1 Exhibits: 519, 135,136, 520-530; 367, 531-543

2 **7. Ralph Compton – Insurance Agent.**

3 Ralph Compton, an agent for State Farm Insurance in Boise City, Oklahoma, will testify  
4 as to his meetings and conversations with defendant when insuring the 2004 Rolls Royce and  
5 other property.

6 Direct Testimony Estimate: 1.5 hours

7 Redirect Testimony Estimate: 10 minutes

8 Exhibits: 79, 182-83, 519, 135-36, 520-30; 367, 531-43

9 **8. Cerita Walker – First State Bank.**

10 Cerita Walker, an employee with First State Bank, will testify about her interactions with  
11 defendant and certain members of his family, both as an employee of the bank and in her private  
12 life. She is also a custodian of records pertaining to a bank account opened up in the name of  
13 Cimarron River Ranch LLC.

14 Direct Testimony Estimate: 1.5 hours

15 Redirect Testimony Estimate: 10 minutes

16 Exhibits: 76-77, 130-31, 211-58, 436-42, 544

17 **9. Eddie Walker.**

18 Eddie Walker will discuss his interactions and conversations with defendant and Samuel  
19 Parker, including the fact that defendant sub-leased a parcel of land to him.

20 Direct Testimony Estimate: 1 hour

21 Redirect Testimony Estimate: 10 minutes

22 Exhibits: 436-442

23 **10. Timothy Barnes – Former President of First State Bank.**

24 Timothy Barnes will testify as the former President of First State Bank, Boise City,  
25 Oklahoma. He will testify as to a conversation he had with defendant concerning money being  
26 wired from Belize into the Cimarron River Ranch account held by First State Bank.

27 Direct Testimony Estimate: 1 hour

1 Redirect Testimony Estimate: 15 minutes

2 Exhibits: 130-31

3 **11. Keith Kuhlman – Director of Real Estate Management in Oklahoma.**

4 Keith Kuhlman, now Deputy Secretary at the Oklahoma Land Office (OLO), formerly  
5 the Director of Real Estate Management for the OLO, had extensive dealing with defendant  
6 Parker as to Mr. Parker’s ranching and development ambitions and actions in Cimarron County,  
7 Oklahoma. In those dealings with Mr. Parker, defendant explained the source of his wealth, his  
8 plans to built a destination resort in Oklahoma, including a bed and breakfast/dude ranch, an old  
9 west style row of buildings as a tourist attraction, a hunting and cattle operation, a steak  
10 restaurant, convenience store, and a private airstrip. He will also testify to the 25,000 acres of  
11 land that defendant Parker leased from Oklahoma, incurring an obligation for \$1.2 million.

12 Direct Testimony Estimate: 2 hours

13 Redirect Testimony Estimate: 15 minutes

14 Exhibits: 157, 158, 159, 155, 156, 78

15 **12. John Lotardo – General Counsel to Stewart Title and Trust.**

16 John Lotardo, General Counsel to Stewart Title & Trust, will explain the services  
17 provided by Stewart Title & Trust with regards to loans defendant obtained against the value of  
18 his Carefree residence. He will further explain the details of defendant’s original 1998  
19 mortgage, defendant’s 2003 loan with Universal Properties, and the subsequent \$1.5 million loan  
20 in 2005.

21 Direct Testimony Estimate: 1.5 hours

22 Redirect Testimony Estimate: 10 minutes

23 Exhibits: 118-122, 164-166, 169, 115, 174-75, 149-54, 547-62

24 **13. Walter Cave – Partner with Universal Properties.**

25 Walter Cave, a partner with Universal Properties, will testify that in 2003 and 2005,  
26 Universal Properties loaned defendant considerable sums of money using defendant’s Meander  
27 Way, Carefree, Arizona home as collateral against the loan. He will explain the business records  
28

1 associated with these loans, his interactions with defendant, his impressions of defendant's home  
2 in 2003 and 2005, and will be able to discuss various issues that came up during the 2005 loan.

3 Direct Testimony Estimate: 1 hour

4 Redirect Testimony Estimate: 10 minutes

5 Exhibits: 120, 174, 560, 204-05. 137-38, 384, 447, 563-69

6 **14. Charles Demore – Partner with Universal Properties.**

7 Charles Demore, a partner with Universal Properties, will testify as to his interactions  
8 with defendant during the negotiations of the 2005 loan, and some of the issues that were  
9 discussed.

10 Direct Testimony Estimate: 45 minutes

11 Redirect Testimony Estimate: 10 minutes

12 Exhibits: 120, 174, 560, 204-05, 137-38, 384, 447, 563-69

13 **15. Thomas Bowman – Bowman Insurance Agency.**

14 Thomas Bownan, from Bowman & Associates Insurance Agency, will testify as to the  
15 insurance records associated with defendant's Carefree, Arizona residence. Records indicate  
16 that defendant started using Bowman & Associates when he first purchased the Carefree  
17 residence in 1998, and that by 2003, he had taken out an approximate \$2.6 million insurance  
18 policy on the residence and a \$500,000 insurance policy on personal property within the home.

19 Direct Testimony Estimate: 1 hour

20 Redirect Testimony Estimate: 10 minutes

21 Exhibits: 177, 179-81, 570-81

22 **16. William Graves – Consultant for Universal Properties.**

23 William Graves, a consultant with Universal Properties, assisted with negotiating and  
24 preparing documents pertaining to both the 2003 and 2005 loans made to defendant. He will  
25 explain several of the records, and some of the issues that came up during the negotiations.

26 Direct Testimony Estimate: 1 hour

27 Redirect Testimony Estimate: 5 minutes

1 Exhibits: 120, 174, 560, 204-05. 137-38, 384, 447, 563-69

2 **17. Monty Joe Roberts – Oklahoma Land Owner.**

3 Monty Joe Roberts will testify that in June, 2005, defendant Parker bought 400 acres of  
4 Oklahoma land from him for \$350,000. On that land defendant Parker built a home and an old  
5 west style series of street buildings as part of his development project for the area.

6 Direct Testimony Estimate: 30 minutes

7 Redirect Testimony Estimate: 5 minutes

8 Exhibits: 442, 439, 436, 437

9 **18. John Schumacher – Oklahoma Land Owner.**

10 John Schumacher will testify about his dealings with defendant Parker in 2004-2005,  
11 especially as to defendant's plans for the area.

12 Direct Testimony Estimate: 30 minutes

13 Redirect Testimony Estimate: 5 minutes

14 Exhibit: 442

15 **19. Leon Apple – Oklahoma Land Owner.**

16 Leon Apple, a resident Cimarron County, Oklahoma, will testify as to his interactions and  
17 observations of defendant with regards the leasing of public lands in Oklahoma.

18 Direct Testimony Estimate: 20 minutes

19 Redirect Testimony Estimate: Less than 5 minutes

20 Exhibits: 582-83

21 **20. Deanne Chase – Fenton Motors of Duma, Texas.**

22 Deanne Chase, a representative of Fenton Motors of Duma, Texas, will testify as to the  
23 business records documenting defendant's purchase of a \$36,029 Ford pick-up truck using  
24 money directly wired from Belize.

25 Direct Testimony Estimate: 1 hour

26 Redirect Testimony Estimate: 10 minutes

27 Exhibits: 521, 206, 132-34



1 **21. Custodian of Records – Bank of America.**

2 Custodian of records from Bank of America will lay the foundation for the admission of  
3 credit card business records from Bank of American, and explain the records to the jury.

4 Direct Testimony Estimate: 1 hour

5 Redirect Testimony Estaimate: 10 Minutes

6 Exhibit: 373

7 **22. Walter Gibbs – Custodian of Records for American Express.**

8 Walter Gibbs, a custodian of records from American Express, will lay the foundation for  
9 the admission of credit card business records from American Express, and explain the records  
10 to the jury.

11 Direct Testimony Estimate: 1 hour

12 Redirect Testimony Estimate: 5 minutes

13 Exhibit: 372

14 **23. Cleatus Hunt – Port Director for U.S. Customs.**

15 Cleatus Hunt, Port Director for U.S. Customs and Border Protection, will explain custom  
16 records documenting defendant and Jacqueline Parker's entry into and departure from the  
17 United States from approximately 2001 through 2008.

18 Direct Testimony Estimate: 1.5 hours

19 Redirect Testimony Estimate: 10 minutes

20 Exhibit: 369

21 **24. IRS Special Agent Jose Contreras.**

22 IRS Special Agent Jose Contreras obtained handwriting exemplars from defendant and  
23 Jacqueline Parker, which were later used for analysis.

24 Direct Testimony Estimate: 20 minutes

25 Redirect Testimony Estimate: none anticipated

26 Exhibit: 585

1 **25. Jason Miller – IRS Document Analyst.**

2 Jason Miller, IRS Document Analyst, will testify as to the handwriting analysis he  
3 conducted pertaining to defendant and Jacqueline Parker.

4 Direct Testimony Estimate: 1.5 hours

5 Redirect Testimony Estimate 10 minutes

6 Exhibits: 363, 584-85

7 **26. Becky Gross – Texas Home Owner.**

8 Becky Gross was a co-owner with her husband in the Texas home that defendant Parker  
9 bought in September, 2005 for \$1 million. She will testify about the sale of the home, and to the  
10 admissions defendant Parker made as to his wealth and property.

11 Direct Testimony Estimate: 1 hour

12 Redirect Testimony Estimate: Less than 5 minutes

13 Exhibits: 143, 415, 144, 443, 146, 142, 141, 401-414

14 **27. Dr. Robert Gross – Texas Home Owner.**

15 Dr. Gross was a co-owner with his wife in the Texas home that defendant Parker bought  
16 in September, 2005 for \$1 million. She will testify about the sale of the home, and to the  
17 admissions defendant Parker made as to his wealth and property.

18 Direct Testimony Estimate: 45 minutes

19 Redirect Testimony Estimate: Less than 5 minutes

20 Exhibits: 141, 143, 415, 144, 443, 146, 142, 141

21 **28. Connie Taylor – Keller Williams Realty.**

22 Connie Taylor was the real estate agent for the \$1 million sale of the Texas home. She  
23 will testify to her dealings with defendant Parker regarding the purchase of the Texas property,  
24 as well as her role in how the Parkers bought an additional \$75,000 in furniture.

25 Direct Testimony Estimate: 1 hour

26 Redirect Testimony Estimate: 10 minutes

27 Exhibits: 140, 139, 143, 147, 144-48, 414-15, 443, 141, 148, 171, 142

1 **29. Mark Klamrzynski – Summary Witness**

2 Mark Klamrzynski will summarize the voluminous bank and other financial records in  
3 this case.

4 Direct Testimony Estimate: 4 hours  
5 Redirect Testimony Estimate: 15 minutes  
6 Summary Exhibits: 390-400, 502-508, 512-513

7  
8 Respectfully submitted this 28<sup>th</sup> day of May, 2012.

9 ANN BIRMINGHAM SCHEEL  
10 Acting United States Attorney  
11 District of Arizona

12 */s Walter Perkel*

13 PETER SEXTON  
14 WALTER PERKEL  
Assistant U.S. Attorneys

15 I hereby certify that on this date, I electronically transmitted the attached document to the  
16 Clerk's Office using the CM/ECF system for filing and transmittal of a Notice of Electronic  
17 Filing to the following CM/ECF registrants: Michael Minns, Ashley Arnett, Michael Kimerer,  
18 John McBee, and Joy Bertrand.  
19  
20  
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27  
28

# **Exhibit 1**

**Sexton, Peter (USAAZ)**

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**From:** Sexton, Peter (USAAZ)  
**Sent:** Friday, May 25, 2012 2:55 PM  
**To:** MDK@kimerer.com; mike@minnslaw.com; ashley@minnslaw.com  
**Cc:** Perkel, Walter (USAAZ); 'Giovannelli Lisa M'  
**Subject:** FW: Trial Exhibits  
**Attachments:** Lawyers-CPAs - Dem.pdf; Parker Demo.pdf; Parker Indictment - Dem.pdf

Counsel,

At 12:27 p.m., during our lunch hour, Ms. Arnett wrote the following question: "Is it possible, since we are going to be trying this case two months from now ... that you could re-consider some of your positions and meet us half way?" Even assuming for the moment the accuracy of the tone expressed in the question she asked, the defense filed by 12:52 p.m. a motion that, in part, raised yesterday's first attempt at discussing each other's exhibits. The motion, in that regard, seems inconsistent with the spirit of cooperation you seek to achieve.

As for witnesses, the first four witnesses next week will be Kristy Morgan, Paul Wedgepohl, Jerry Carter, and Paul Goguen. We believe these four witnesses will more than cover next week after jury selection and opening statements are completed. Our list of other probable witnesses is the following: Leon Apple, Timothy Barnes, Thomas Bowman, Walter Cave, Deanne Chase, Ralph Compton, Jose Contreras, a Bank of America/FIA Card Services Custodian, a State Farm Custodian, Charles DeMore, Walter Gibbs, Bill Graves, Becky Gross, Robert Gross, Cleatus Hunt, Mark Klamrzynski, Keith Kuhlman, John Lotardo, Jason Miller, Monty Joe Roberts, John Schumacher, Connie Taylor, Cerita Walker, Eddie Walker, and a Desert European Motor Cars Custodian. This is 29 by my count, but we intend to ask the Court to read our comprehensive list just in case an issue or other development arises during trial.

I have had no substantive discussions with Greg Robinson. He called me a month ago about who might be the AUSA on another case, and at that time I told him we had moved in limine to have permission to talk with him and review his files in regard to his representation of Mr. Parker. I told him I would send him a copy of the government's in limine motion. Other than my email to him dated May 18, 2012, I have not communicated with him since, and I do not intend to until the privilege has been waived.

We have reviewed your proposed demonstrative exhibits for your opening statement. We believe the Belize Judgment on your timeline should not be shown to the jury in opening because we have doubts as to its authenticity, which we have discussed with you on two occasions. Otherwise, we have no objections to your illustrative charts.

The recent conversation with Mr. Liggett was not put into a memorandum of interview. I discussed the matter with him, and if he had provided exculpatory or impeaching information, I would have provided it to you. There was no exculpatory/impeaching information conveyed in that brief meeting with him.

We did not understand Rule 615 to have been invoked at our Pretrial Conference. That normally occurs after jury selection is completed but before witness testimony has begun. In any event, if we were mistaken about that, we do not believe our email to Mr. Robinson violated this rule. The rule is designed to keep witnesses from learning what other witnesses said on the witness stand so that they cannot tailor their testimony to what the evidence has been at trial. The commentary to Rule 615 supports that interpretation.

We dispute the accuracy and tenor of what you represented in your motion, and do not believe these differences should have been raised in the manner it was done. That being said, we are willing to try again to reach agreement on certain issues. Thus, at this point, unless we talk again, it does not appear the parties are on the same page as to what exhibits either of us are willing to "stipulate" into evidence. Without a stipulation, both sides are free to change their minds as the exhibits are being proffered at trial. In the spirit of what Ashley asked above, we remain willing to work productively to reduce the length of this trial. With that in mind, we are in the office on Memorial Day,

so if you would like to begin again to see whether the parties can reach some understanding regarding exhibits, we will make ourselves available. In my view, the matter is only streamlined when the parties "stipulate" beforehand to the admissibility of certain exhibits. To date, neither party has so stipulated. Because the trial will go on for several weeks, please feel free to revisit with us ways we can both streamline our presentations to the jury.

Have a good weekend.

Peter

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**From:** Perkel, Walter (USAAZ)  
**Sent:** Friday, May 25, 2012 12:38 PM  
**To:** Sexton, Peter (USAAZ)  
**Subject:** FW: Trial Exhibits

Pete, here is an email I just received from Ashley.

I will respond later after you are done reviewing the defense exhibits.

Thanks, Walter

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**From:** Ashley Arnett [mailto:ashley@minnslaw.com]  
**Sent:** Friday, May 25, 2012 12:27 PM  
**To:** Perkel, Walter (USAAZ)  
**Cc:** Michael Minns  
**Subject:** Re: Trial Exhibits

Michael was so frustrated he finally left the room. We gave you far more than half your exhibits. You gave us a fight over your own exhibits, and even argued over our client's pictures. You told me you had not reviewed the documents and were unprepared. You wouldn't even agree not to object, only that you "had no objection at this time." What does that mean? We have to prepare an accepted exhibited list to offer unobjected exhibits to the court before the trial starts. Am I, (or you) suppose to do that when you reserve the right to change your mind at another time? What is the point of agreeing not to object if you refuse to say one way or the other. Michael thinks he saved you embarrassment by pointing out several of our exhibits came from your list, and you refused, before he pointed that out, to agree to your own exhibits. Unnecessarily contentious? We are trying very hard to work things out and you are making contentious and frivolous objections... even at times to your own exhibits. Is it possible, since we are going to be trying this case two months from now ... that you could re-consider some of your positions and meet us half way?

As far as Sam Parker subpoena. I think it would be easier to accept service Tuesday morning prior to jury duty. Will that work for you?

I have attached our demonstratives.

Thanks

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**From:** "Perkel, Walter (USAAZ)" <Walter.Perkel@usdoj.gov>  
**Date:** Friday, May 25, 2012 10:27 AM  
**To:** Ashley Arnett <ashley@minnslaw.com>, "Sexton, Peter (USAAZ)" <Peter.Sexton@usdoj.gov>  
**Cc:** Michael Minns <mike@minnslaw.com>, Michael Kimerer <MDK@kimerer.com>  
**Subject:** RE: Trial Exhibits

Ashley,

Good morning. Thanks for reviewing my email.

I will take another look at Defense Exhibit 1010.

Frankly, I did not find yesterday's conference call as productive as I had hoped. It seems that the trial is going to be unnecessarily contentious. Because you are still objecting to the admission of tax documents, bank records, public records, and business documents, some of which contain a 902(11) certification, it is impossible for me to narrow down the witness list at this time. If you can, please let me know whether you intend on calling all of the listed defense witnesses.

In addition to reviewing 1010, I will take a closer look at the Belize photographs.

We will overnight a copy of Samuel Parker's subpoena to the Renaissance Hotel. Please advise if this is acceptable.

Finally, I attached a draft copy of the government's PowerPoint presentation that I intend to use during opening statements. As a courtesy, please send me a copy of any visual diagrams you may use.

Thanks,

Walter

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**From:** Ashley Arnett [<mailto:ashley@minnslaw.com>]  
**Sent:** Friday, May 25, 2012 7:07 AM  
**To:** Perkel, Walter (USAAZ); Sexton, Peter (USAAZ)  
**Cc:** Michael Minns; Michael Kimerer  
**Subject:** Re: Trial Exhibits

I have reviewed Defense Exhibit 1010. I have removed the first two pages (IRS Collection Files 013060 – 013061). I will update the Exhibit List to reflect Bates Numbers IRS Collection Files 013062 – 013090. I have attached a new copy of this exhibit.

Also, we were supposed to talk about the Government Witnesses. Can you please send me a list the witnesses you do not plan on calling? Thanks

We are not entering into a stipulation. I am sorry you are confused.

You are correct. You have no objection to the defense exhibits you listed below.

As far as the Government Exhibits we have no objection to some of your number sets are off. I have made changes in red to your list where the numbers are off. The other numbers are correct. We have no objection.

Rachel's attorney is Bruce Fedder.

If you have anything to send us via Fedex or mail please send it to the Renaissance Hotel 50 East Adams, Phoenix, Arizona 85004 Attn Minns Law/Ashley Arnett. I will have access to my email.

I will review the additional exhibits concerning the pictures and get back to you. Please do the same as indicted on the phone call yesterday regarding our Belize Pictures.

Thanks  
Ashley

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**From:** "Perkel, Walter (USAAZ)" <Walter.Perkel@usdoj.gov>  
**Date:** Thursday, May 24, 2012 7:56 PM  
**To:** Ashley Arnett <ashley@minnslaw.com>  
**Cc:** Michael Minns <mike@minnslaw.com>, "Sexton, Peter (USAAZ)" <Peter.Sexton@usdoj.gov>  
**Subject:** Trial Exhibits

Ashley,

Hello again.

Pursuant to our earlier conversation and to confirm; at this point, you do not intend to object to the admission of the following government exhibits :

- 1-5
- 32-38
- 40-45
- 61-75
- 78-79
- 104-106
- 111-114
- 116-123
- 126-127
- 137
- 139
- 142-154
- 162-163
- 166-175
- 180 - 206
- 211-357
- 362-368
- 374-386
- 389
- 443
- 447-453
- 456
- 458-462
- 465-466
- 514-517
- 547-573
- 582-586
- 596

At this point, we do not intend to object to the admission of the following defense exhibits:



- 1008-1009
- 1011-1013
- 1021-1024
- 1045-1051
- 1061
- 1075
- 1076-1077
- 1083

I will take a closer look at the photos in 1034.

Please let me know if I am mistaken.

Also, I found the earlier conversation a little confusing with regards to the use of the word, "stipulation."

I just want to be clear - we do not intend to enter into any pre-trial stipulation agreements at this point with regards to any of the defense exhibits.

Thanks,

Walter  
Walter Perkel  
Assistant U.S. Attorney  
District of Arizona  
Desk: (602) 514-7633  
[walter.perkel@usdoj.gov](mailto:walter.perkel@usdoj.gov)