

Hines, Erin R. (TAX)

From: Healy Gallagher, Erin (TAX)
Sent: Tuesday, March 27, 2018 8:32 AM
To: Steven R. Paul; denversnuffer@gmail.com; 'Dan Garriott'; 'Joshua Egan'
Cc: Hines, Erin R. (TAX); Moran, Christopher R. (TAX)
Subject: RE: U.S. v. RaPower-3, et al. - Deposition Designations

Steven,

The only way we will agree to three depositions (of Ms. Reinken, Ms. Perez, and Ms. Eppich) in one day is on the following terms:

The deposition of one of the paralegals will start at 9 a.m.

There will be at least a 45 minute lunch break, which will start between 12 and 12:30.

The depositions of both paralegals will be finished by 2pm.

Ms. Eppich's deposition will start by 2pm and will finish by 4pm.

Mr. Roulhac is scheduled to arrive on the evening of April 3 and we plan to have him testify the next day. If he were to come out at a different time so that you could depose him outside of trial hours, we would require that you pay for his hotel and per diem for the extra day(s).

Further, you did not respond to the rest of my email. I take it you agree with my statement, in paragraph 1 of my email from Friday, of the positions you expressed on the phone regarding the business records declarations.

So that we may effectively plan and coordinate logistics, please respond to this email today.

Thank you,

Erin Healy Gallagher
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From: Steven R. Paul [mailto:spaul@nsdplaw.com]
Sent: Monday, March 26, 2018 5:40 PM
To: Healy Gallagher, Erin (TAX) <Erin.HealyGallagher@tax.USDOJ.gov>; denversnuffer@gmail.com; 'Dan Garriott' <dbgarrriott@msn.com>; 'Joshua Egan' <joshua.egan@me.com>
Cc: Hines, Erin R. (TAX) <Erin.R.Hines@tax.USDOJ.gov>; Moran, Christopher R. (TAX) <Christopher.R.Moran@tax.USDOJ.gov>
Subject: RE: U.S. v. RaPower-3, et al. - Deposition Designations

Erin,

At this time, we plan to depose the three witnesses on Thursday. We believe we can get all three done in a day. We would like to start with the two paralegals. You can tell Ms. Eppich that her deposition will start at 2:00 so she can be to our office by then. I am confident if we start the other two on time we can finish all three by 4:00 or so.



We would like to know more detail of when Mr. Roulhac will be available in Salt Lake to be deposed.

Steven Paul

From: Healy Gallagher, Erin (TAX) [<mailto:Erin.HealyGallagher@usdoj.gov>]
Sent: Friday, March 23, 2018 2:58 PM
To: Steven R. Paul; denversnuffer@gmail.com; 'Dan Garriott'; 'Joshua Egan'
Cc: Hines, Erin R. (TAX); Moran, Christopher R. (TAX)
Subject: RE: U.S. v. RaPower-3, et al. - Deposition Designations

Steven,

Per our discussion just now:

1. To clarify your statement about the business records declarations, generally:
 - a. You have no objection to the admissibility of bank records, except on the ground of relevance.
 - b. As for any other document supported by a business records declaration, you agree that such documents are authentic (that they are what they purport to be) and that (if the documents are offered for the truth of the matters asserted therein) the first layer of hearsay is excepted under Fed. R. Evid. 803(6).
2. With respect to Terri Eppich: As we explained on the phone, all she did was pull tax returns from IRS records (or rather, she supervised others who pulled tax returns from IRS records). She had nothing to do with the summary testimony we plan to present through Ms. Reinken and Ms. Perez. I'm attaching her business records declaration, which explains what she did. Please let us know if you will still require her deposition and/or that we call her live to testify as a records custodian.
3. With respect to the depositions you requested on Thursday: three witnesses, for whom you've been given up to three hours, is too long a day. We propose two on Thursday and one on Friday. Of course, if you do not depose Ms. Eppich, then Ms. Reinken and Ms. Perez can both go on Thursday.
4. With respect to Mr. Roulhac's deposition: he lives in the DC area. If you wish to depose him, you'll need to come here. Another option for his deposition is via Go-to-Meeting, which is a web conferencing service.

Please let us know your response to all of these matters by Monday, March 26.

Thank you,

Erin Healy Gallagher
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From: Steven R. Paul [<mailto:spaul@nsdplaw.com>]
Sent: Friday, March 23, 2018 1:08 PM
To: Hines, Erin R. (TAX) <Erin.R.Hines@tax.USDOJ.gov>; denversnuffer@gmail.com; 'Dan Garriott' <dbgarrriott@msn.com>; 'Joshua Egan' <joshua.egan@me.com>
Cc: Healy Gallagher, Erin (TAX) <Erin.HealyGallagher@tax.USDOJ.gov>; Moran, Christopher R. (TAX) <Christopher.R.Moran@tax.USDOJ.gov>; llevels@nsdplaw.com
Subject: RE: U.S. v. RaPower-3, et al. - Deposition Designations

Counsel,

We have gone through the deposition designations and added our objections. Attached are the designations. Please let me know if you have any trouble viewing the attachments.

With regard to the business records declarations, we accept the declarations to lay foundation only. As such, there is no need to bring the witnesses to lay foundation. We will stipulate to foundation, but reserve our objections to admissibility of exhibits on all other grounds.

As to depositions. We would like to schedule Ms. Reinken, Ms. Perez and Ms. Eppich for Thursday, March 29th, beginning at 9:00 am in our office, located at 10885 South State Street. Mr. Egan will be taking those depositions. We would like to take the deposition of Mr. Roulhac on Friday, March 30, also beginning at 9:00 am at our office at 10885 South State Street. Mr. Garriott will be taking that deposition.

Thank you.

Steven Paul

Steven R. Paul

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From: Hines, Erin R. (TAX) [<mailto:Erin.R.Hines@usdoj.gov>]

Sent: Monday, March 19, 2018 6:08 PM

To: denversnuffer@gmail.com; Steven R. Paul; 'Dan Garriott'; Joshua Egan

Cc: Healy Gallagher, Erin (TAX); Moran, Christopher R. (TAX)

Subject: U.S. v. RaPower-3, et al. - Deposition Designations

Counsel:

Please see the attached Deposition Designation Forms which are the forms that Steven Paul sent to us on Saturday that have been updated with our counter-designations/completeness designations, and objections.

As Chris referenced in his email earlier, we anticipate meeting and conferring with you regarding these forms per Judge Nuffer's instructions.

Regards,

Erin R. Hines

Trial Attorney

U.S. Department of Justice, Tax Division

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