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FILED  
U.S. DISTRICT COURT  
2019 AUG 16 A 11: 51  
DISTRICT OF UTAH  
CLERK

**IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF UTAH, CENTRAL DIVISION**

R. WAYNE KLEIN, as Receiver,  
  
Plaintiff,

vs.

STEVEN BOWERS, an individual,  
Defendant.

**ANSWER AND DEMAND  
FOR JURY**

Civil No. 2:19-cv-00530-EJF

Defendant Steven Bowers responds and answers Plaintiff's Complaint, dated July 30, 2019, as follows:

**FIRST DEFENSE**

The Complaint should be dismissed in whole because the defendant is not familiar with anything to do with any abusive fraud scheme.

**SECOND DEFENSE**

Defendant Steven Bowers hereby responds to each of the numbered paragraphs of the Complaint as follows:

1. Denied.
2. Don't know, therefore I deny.
3. Admit.

4. Defendant admits this court has jurisdiction over the allegations of Plaintiff's Complaint, but nothing applies.
5. Defendant admits that venue is proper but nothing else applies.

**FACTS OF THE ABUSIVE TAX SCHEME**

6. Denied. Does not apply to me.
7. Denied. Does not apply to me.
8. Denied. Does not apply to me.
9. Denied. Does not apply to me.
10. Denied. Does not apply to me.
11. Denied. Does not apply to me.
12. Denied. Does not apply to me.
13. Denied. Does not apply to me.
14. Denied. Does not apply to me.
15. Denied. Does not apply to me.
16. Denied. Does not apply to me.
17. Denied. Does not apply to me.
18. Denied. Does not apply to me.
19. Denied. Does not apply to me.
20. Denied. Does not apply to me.
21. Denied. Does not apply to me.

**Amounts Transferred to Defendant Steven Bowers**

22. Denied.
23. Denied.

24. Don't know, therefore I deny.

25. Denied.

26. Admit.

27. Denied.

**FIRST CLAIM FOR RELIEF**

*(Avoidance of Fraudulent Transfers: UCA 25-6-5(1)(a) and 25-6-8 or UCA 25-6-202(1)(a) and 25-6-303)*

28. Defendant incorporates by reference his answers and responses to the foregoing paragraphs of Plaintiff's Complaint as if set forth here in their entirety.

29. Denied. Does not apply to me.

30. Denied.

31. Don't know, therefore I deny.

32. Don't know, therefore I deny.

33. Denied.

34. Denied.

**SECOND CLAIM FOR RELIEF**

*(Avoidance of Fraudulent Transfers: UCA 25-6-5(1)(b) and 25-6-8 or UCA 25-6-202(1)(b) and 25-6-303)*

35. Defendant incorporates by reference his answers and responses to the foregoing paragraphs of Plaintiff's Complaint as if set forth here in their entirety.

36. Denied. Does not apply to me.

37. Don't know, therefore I deny.

38. Denied.

39. Don't know, therefore I deny.

40. Denied.

**THIRD CLAIM FOR RELIEF**

(Avoidance of Fraudulent Transfers: UCA 25-6-6(1) and 25-6-8 or UCA 25-6-203(1) and 25-6-303)

- 41. Defendant incorporates by reference his answers and responses to the foregoing paragraphs of Plaintiff's Complaint as if set forth here in their entirety.
- 42. Denied.
- 43. Denied
- 44. Don't know, therefore I deny.
- 45. Denied.
- 46. Don't know, therefore I deny.
- 47. Denied.

**FOURTH CLAIM FOR RELIEF**

*(Unjust Enrichment)*

- 48. Defendant incorporates by reference his answers and responses to the foregoing paragraphs of Plaintiff's Complaint as if set forth here in their entirety.
- 49. Don't know, therefore I deny.
- 50. Denied.
- 51. Denied.
- 52. Denied.
- 53. Denied.
- 54. Denied.

**JURY DEMAND**

**Defendant hereby demands a trial by jury in this case on all claims so triable under the law.**

**THIRD DEFENSE – AFFIRMATIVE DEFENSES**

**First Affirmative Defense**

The Complaint should be dismissed in whole or in part based on the equitable doctrines of ratification, acquiescence, accord and satisfaction and/or acceptance of benefits.

**Second Affirmative Defense**

The Complaint should be dismissed in whole or in part based on a lack of ripeness.

**Third Affirmative Defense**

The Complaint should be dismissed in whole or in part based on estoppel, Plaintiff should be estopped, for lack of standing, and any other appropriate equitable grounds.

**Fourth Affirmative Defense**

The Complaint should be dismissed in whole or in part based on Plaintiff's unclean hands, waiver, or other affirmative defense listed in Rule 8 of the Federal Rules of Civil Procedure.

**Fifth Affirmative Defense**

The Complaint should be dismissed in whole or in part based on Plaintiff's failure to mitigate damages, which he has an affirmative duty to do, and to the extent to which Plaintiff failed to do so, his claims are barred.

**Sixth Affirmative Defense**

The Complaint should be dismissed in whole or in part because the present action is without merit and was not brought or asserted in good faith.

**Seventh Affirmative Defense**

The Complaint should be dismissed in whole or in part based on the Statute of Frauds.

**Eighth Affirmative Defense**

The Complaint should be dismissed in whole or in part based on an accord and satisfaction.

**RESERVATION OF RIGHTS**

Facts may come to light supporting additional affirmative defenses. Accordingly, this Defendant reserves the right to raise such other affirmative defenses including, but not limited to, any matter considered an affirmative defense under Rule 8 of the Federal Rules of Civil Procedure.

WHEREFORE, having fully answered Plaintiff's Complaint, dated July 26, 2019, against him, Defendant Steven Bowers respectfully requests the following:

1. That the Complaint be dismissed in its entirety;
2. For such other and further relief as the court deems appropriate.
3. Steven Bowers is entitled to recover his attorney's fees if successful. 42 U.S.C.A. § 1988(b).

Dated this 16 day of August, 2019.

STEVEN BOWERS (Acting Pro Se)

/s/ Steven Bowers

Steven Bowers



**CERTIFICATE OF MAILING**

I hereby certify that I filed the foregoing with the Court and mailed or delivered a copy to attorneys of record as follows:

Jonathan Hafen

Jeffrey Balls

Michael Lehr

PARR BROWN GEE & LOVELESS

101 South 200 West #700

SLC, UT 84111

/s/ Steven Bowers

Steven Bowers

A handwritten signature in cursive script that reads "Steven Bowers". The signature is written in black ink and is positioned to the right of the typed name "Steven Bowers".