

1 protested.

2 If the Court -- I should be given the same thing
3 that's being filed with the Court with exhibit numbers on
4 them.

5 The Government said, well, they had served us these 10:25:43
6 exhibits last night and some of them a week ago. They had no
7 exhibit numbers on them at any time, to us. They're not on
8 the original exhibit list. They do not appear and we have
9 not -- I have not gone through them all. I have not read all
10 500,000 pages. Once a trial starts, I focus on the exhibit 10:26:05
11 numbers. I did focus specifically on the Belize documents
12 that the Court ordered them to turn over.

13 But these documents are way past time. They don't
14 appear to be backed up through custodians. These are
15 communications which Mr. Rusch has had obviously for a long 10:26:33
16 time that do not appear to relate to Belize, so they're not
17 the recent instruments that they were not giving us that they
18 said that Mr. Rusch had just recently given them.

19 But even if they had, once we open, based on the
20 documents and exhibits, to be given brand new exhibits a month 10:26:51
21 past the Court's deadline in the middle of the trial is
22 offensive.

23 Finally, we gave several requests to the Government
24 relating to their last two exhibits from the Treasury
25 Department. We made -- I made several requests of the 10:27:18

1 Government for the computer records. They're called the
2 individual master file records. I asked for the computer
3 records of the tax returns for both Mr. Kerr, Mr. Quiel --
4 this was a joint request -- and Mr. Rusch for the years 2004
5 through 2011.

10:27:43

6 The Government first agreed to give them to us,
7 saying they didn't have to, and then the Government never gave
8 them to us. And now they're offering a piece, a didactic part
9 of the individual master file dealing, I believe, in part
10 with -- I don't know what the reason is for the 2011 return,
11 which is their Exhibit 263 they're offering. Their Exhibit
12 262 is a didactic part of the individual master file which
13 should have come in at the time that the disclosure expert
14 from the IRS was on the stand so they could be cross-examined.

10:28:06

15 And quite frankly, we should have had -- if they're
16 putting on a piece of this computer form, we're entitled to
17 the entire form, which they promised us but never gave us
18 before the trial, so that I can have our expert tell us what
19 the codes mean, and agree or disagree with them.

10:28:27

20 So these computer records -- and I suspect -- I asked
21 the Government to authenticate the \$500,000 refund and they
22 refused. They said, we're looking at it, we're looking at it.
23 So they never did authenticate it.

10:28:45

24 Actually, one of their exhibits -- it isn't -- it
25 isn't perfect authentication, which the full IMF should have

10:29:06

1 if there's been no hold on it. But one of the exhibits does
2 that, and I think they decided to release a piece of the
3 individual master file, since the refund check is now in
4 evidence.

5 To give us exhibits not listed on the exhibit list 10:29:23
6 before opening, the middle of the trial, that Mr. Rusch
7 obviously had, that were not even related to the final order
8 to include statements of our clients never before released,
9 which has been ordered on numerous occasions, and then to
10 offer didactic computer records, when it takes -- it takes 15 10:29:45
11 minutes for them to call the service center and to get the
12 full computer records, which should somebody where between 10,
13 20 pages. That should have been given us to us before the
14 trial, particularly -- but they didn't.

15 But if they're going to use them now on their last or 10:30:03
16 next to -- nearly end of the trial, it's foul play, Your
17 Honor.

18 THE COURT: Well, you've been speaking now for about
19 six minutes, and have covered the waterfront with what sounds
20 like a mechanical objection to the lack of numbering on the -- 10:30:23
21 a lack of exhibit numbering on a stack of documents, and then
22 suggested that getting them during the trial somehow, after
23 you've made an opening statement, is wrong. And then you make
24 reference to the Court's deadline and several requests that
25 you have made. And then you're into computers and computer 10:31:01

1 lists, and didactic and so forth and so on.

2 I haven't heard any of that fitted into a legal
3 objection.

4 MR. MINNS: The computer records that they're
5 offering are didactic. They have not given us the full
6 individual master --

7 THE COURT: I don't know what that means --

8 MR. MINNS: That means --

9 THE COURT: -- in the context of which you're using
10 it.

11 MR. MINNS: Yes.

12 Well, for example, the computer record for the year
13 2006 and 2007, which is not in evidence, and never been turned
14 over, may say, as we believe, that the IRS records say neither
15 of our clients owe any taxes. Or they --

16 THE COURT: I mean, other than using the word
17 "didactic," I still haven't heard a legal objection as to -- I
18 mean, I know you're crying foul and, you know, so forth. But
19 I'm trying to understand what the legal objection is, by rule,
20 by some -- by order, by something that strengthens your
21 position.

22 MR. MINNS: It's very similar to the page 1 of 2,
23 except this is page -- where I objected, they're not putting
24 in the full document, and they're not giving us the
25 opportunity to cross-examine on it.