

1 THE COURT: It sure does. And that's -- but so
2 what's the legal objection?

3 MR. MINNS: I have no legal objection.

4 THE COURT: Then it will be granted.

5 MS. EDELSTEIN: Thank you, Your Honor. 11:53:47

6 THE COURT: You've got one more?

7 MS. EDELSTEIN: No, Your Honor.

8 The Exhibits 262 and 263 Your Honor has addressed
9 with the recall of the Government custodian.

10 THE COURT: All right. What about yesterday? 11:54:00

11 MS. EDELSTEIN: Those were the -- the issues that I
12 had wanted to raise with Your Honor yesterday.

13 THE COURT: Pardon?

14 MS. EDELSTEIN: Those were the two issues that we had
15 to flag for Your Honor today. 11:54:08

16 MR. MINNS: Your Honor, on the -- I'm sorry. I
17 apologize. I keep thinking I'm speaking and I'm not. I
18 apologize, Your Honor.

19 On the issue, since this is coming in to evidence
20 through the Government custodian, I ask the Court now to order 11:54:22
21 the complete individual master file for those years so that I
22 can cross-examine that expert. It can be done very quickly.
23 The Government has given it to us in many other cases.

24 So I would ask for the records of Mr. Rusch, my
25 client, Mr. Quiel, for the years 2004 through 2011 that are in 11:54:44

1 the computer.

2 THE COURT: Having to do with this custodian?

3 MR. MINNS: Yes.

4 THE COURT: That's going to be called?

5 MR. MINNS: Yes. 11:54:57

6 MS. EDELSTEIN: Your Honor, this custodian witness
7 has been asked to certify tax returns and transcripts, which
8 she has. She has certified those records that the Government
9 is seeking to introduce. The master file is a separate

10 document. It's the entirety of the IRS's records with respect
11 to these individual people. 11:55:12

12 The Government has not requested nor sought that
13 master file, and it has not been produced because it was never
14 requested and sought by the Government, and certainly wasn't
15 certified. 11:55:25

16 To the extent that we can make a request of the
17 Internal Revenue Service -- I'm not -- at this point I cannot
18 speak to how quickly that can be done. It is for all years
19 not related to the specific years at issue before the Court
20 and/or returns that are at issue before the Court. Those
21 documents have been certified and admitted. 11:55:40

22 MR. MINNS: May I respond, Your Honor?

23 THE COURT: Well, yes, but you're going to have to
24 tell me in particular what this cross-examination that you're
25 about to be denied would consist of. I can't -- I can't 11:55:58