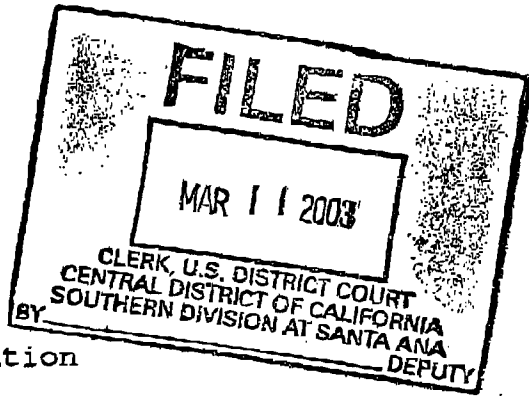


COPY

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UNITED STATES DISTRICT COURT

FOR THE CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,
Plaintiff,

v.

SAMUEL J. DeANGELO; JOE
GORDON SHIELDS, a/k/a
GORDON SHIELDS; ALAN M.
HOVEY; JEFFREY R. WRIGHT;
KELLY DAVID, a/k/a DAVID
KELLY; and WESTERN TAX
SERVICES, INC.,

Defendants.

No. SA CV

03-0251 GLT

MLGx

UNITED STATES' EX PARTE
APPLICATION FOR TEMPORARY
RESTRAINING ORDER AND FOR ORDER
TO SHOW CAUSE WHY DEFENDANTS
SHOULD NOT BE PRELIMINARILY
ENJOINED FROM PREPARING INCOME
TAX RETURNS

Pursuant to Rule 65 of the Federal Rules of Civil Procedure,
the United States of America respectfully applies to this Court
for a temporary restraining order enjoining the

1 defendants--DeAngelo, Shields, Hovey, Wright, David and Western
2 Tax Services, Inc. (WTS)--and all those acting in concert with
3 them from preparing federal income tax returns. This TRO is
4 necessary to prevent the irreparable harm that would result from
5 allowing the defendants' false tax return preparation scheme to
6 continue operating during the 2003 tax season.

7 The United States further requests that this Court issue an
8 order to show cause why a preliminary injunction should not issue
9 immediately after the TRO expires, to continue enjoining the
10 defendants and those in concert with them from preparing returns.
11 This preliminary injunction should remain in place pending a
12 trial on the merits of the complaint for permanent injunctive
13 relief.

14 A Declaration of David A. Gordon, Revenue Agent is filed
15 herewith in support hereof. A proposed TRO and show-cause order
16 is lodged herewith pursuant to Local Rule 7-19.

17 The notice of application required by Local Rule 7-19.1 is
18 filed herewith.

19 Pursuant to Local Rule 7-19, defendants' last-known counsel
20 are as follows:

21 Paul William Raymond, Esquire
22 5120 Campus Drive
23 Newport Beach, California 92660-2101
24 Phone: (949) 476-2197

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5 9150 Wilshire Blvd. #300
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6 Phone: (310) 273-1181

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8 Newport Beach, California 92660
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9

10 Respectfully submitted,

11 DEBRA W. YANG
United States Attorney
12 EDWARD M. ROBBINS, JR.
Assistant United States Attorney
13 Chief, Tax Division

14 Dated: March 11, 2003

Robert F. Conte
ROBERT F. CONTE
Assistant United States Attorney

16 Dated: March 11, 2003

W. Carl Hankla by RFC
W. CARL HANKLA
Trial Attorney, Tax Division
U.S. Department of Justice

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PROOF OF SERVICE

1
2 I am over the age of 18 and not a party to the within
3 action. I am employed by the Office of the United States
4 Attorney, Central District of California. My business address is
5 300 North Los Angeles Street, Suite 7211, Los Angeles, California
6 90012.

7 On March 11, 2003, I served United States' Ex Parte Application
8 for Temporary Restraining Order and for Order to Show Cause Why
9 Defendants Should Not be Preliminarily Enjoined from Preparing Income
10 Tax Returns on each person or entity named below by enclosing a copy
11 in an envelope addressed as shown below and placing the envelope for
12 collection and mailing on the date and at the place shown below
13 following our ordinary office practices. I am readily familiar with
14 the practice of this office for collection and processing
15 correspondence for mailing. On the same day that correspondence is
16 placed for collection and mailing, it is deposited in the ordinary
17 course of business with the United States Postal Service in a sealed
18 envelope with postage fully prepaid.

19 Date of mailing: March 11, 2003. Place of mailing: Los Angeles,
20 California.

21 See attached Service List

22 I declare under penalty of perjury under the laws of the
23 United States of America that the foregoing is true and correct.

24 I declare that I am employed in the office of a member of
25 the bar of this court at whose direction the service was made.

26 Executed on: March 11, 2003 at Los Angeles, California.

27 
28 Maria-Luisa G. Farcon

Service List

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