



Summons

In the matter of IRC Section 6701 Investigation, Philip Lewis Hart SSN

Internal Revenue District of Small Business/Self-Employed Area 6

Periods 1998, 1999, 2000, 2001, 2002, 2003, 2004

The Commissioner of Internal Revenue

To: PayPal, Inc.; Custodian of the Records

At: 2211 North First Street

San Jose, CA 95131

You are hereby summoned and required to appear before Barbara Parks 82-30038

an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

All records relative to financial transactions of Philip Lewis Hart, doing business as Philip L. Hart, Alpine Press, Alpine Northwest III Trust, Alpine Engineering, Alpine Union Limited, Hart Engineering, and Sarah Elizabeth Hart Trust. Website address of the businesses is: www.constitutionalincome.com. Cross reference any and all linked accounts.

Doing business at the following addresses:

Using telephone numbers:

[ADDRESSES OMITTED]

[PHONE NUMBERS OMITTED]

Records are to include, but are not limited to:

1. All applications, signature cards and signed agreements for all accounts held.
2. Applications for any/all credit card accounts, merchant applications.
3. Monthly statements for any/all accounts for the period December 1, 1997 through November 30, 2004.
4. Records for all transactions conducted by the above named individual or any of the named entities, disclosing the dates, amounts and methods of all transaction. This includes, but is not limited to:
 - a) all deposits from all sources, including copies of all deposits items such as checks (front and back), credit card merchant credits, cash, incoming transfers (showing source), and wires (detailed incoming wire information showing name of source, financial institution, account, etc).
 - b) all debit transactions including withdrawals in any form (checks, debit cards, transfers, outgoing wires, payments, etc.). Documentation to include front and back of all checks, identified destination/recipient of all outgoing transfers, wires, payments, and any other debit amounts.
 - c) Records of all transactions by the above named entities with all customers, to include customers names, addresses, phone numbers, credit/debit card numbers, product purchased, and any other transaction information.

Provide hardcopies of available documents, and all information in electronic format on CD.

Personal Appearance is not required, the above information can be provided by U.S. or Express Mail at the address below.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

Barbara Parks, Internal Revenue Service, 550 W Fort St., EX:1465:BP, Boise, ID 83724-0041, Phone Number 208-229-1120

Place and time for appearance at 550 W Fort St., EX:1465:BP, Room 310, Boise, ID 83724-0041



on the January day of 7th, 2005 at 9:00 o'clock A m.

Issued under authority of the Internal Revenue Code this 13th ^(year) day of December, 2004 ^(year)

Department of the Treasury
Internal Revenue Service

www.irs.ustreas.gov

Form 2039 (Rev. 9-1999)

Catalog Number 21405J

Barbara Parks

Signature of issuing officer

Internal Revenue Agent

Title

Barbara E. Fors

Signature of approving officer (if applicable)

Group Manager

Title

Part C — to be given to noticee