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WRITER'S EXTENSION:

March 7, 2007

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By Hand

Joseph Sergi
Department of Justice
555 4th St. NW
Washington, DC 20001

Re: Hart v. United States, No. 05-5902-Misc. (EJL) (MHW)

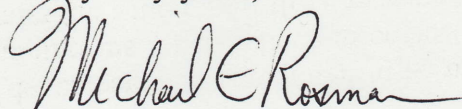
Dear Mr. Sergi:

I enclose documents from the Idaho Independent Bank (the "Bank"), redacted by my firm after consultation with our client.

As I understand it, this is the last set of documents that is required to be produced pursuant to the third-party summons that was the impetus for the above-referenced miscellaneous action. However, we cannot dismiss the action until there is some agreement along the lines set forth in the proposed settlement outline set forth in my letter to you dated April 25, 2006, concerning the analogous case of *Hart v. United States*, No. 05-80185-MISC. (RMW) (HRL) in the Northern District of California. That is, we must have some agreement that the IRS is not going to seek to enforce the summonses in either of these cases and that it will not seek the exact same information to which our client has objected through a different summons. Given that more than ten (10) months have passed since I transmitted the April 25 letter, I would think that your client has had plenty of time to determine whether it wishes to resolve these matters along those lines. I would also point out that my client has been cooperative in providing in good-faith all of the information requested by the IRS's third-party summonses, minus the information that we contend is protected by the First Amendment.

Please call me at your earliest convenience to discuss these matters so that they can be resolved as expeditiously as possible.

Very truly yours,



Michael E. Rosman