July 12, 2008

Dear Jim-

My 2nd Supplement to the April 4th Opposition to Motion for Summary Judgment is enclosed. After your reading, you can put it on "the Circuit" same as last time. This supplement reads very well because we were actually given more than a week & a half to do it. I think that we were given a month. What a difference that makes in the coherency & other qualities of the document! (Which is probably THE REASON for not giving us adequate time on all of the other occasions.)

The alleged plaintiff's alleged attorney already filed his non-answer to our opposition before our June 30th deadline -- It was the usual, "The government does not care what the law says, or, what the Supreme Court says, or, what the Constitution, the Court Rules or anything else says.... the government wants it and so the government is entitled to it!

Specially, (per UCC 1-207)
Cynthia Lynn Neun
c/o FEDERAL DETAINEE #39011-048
FEDERAL PRISON CAMP
37930 North 45th Avenue
Phoenix, Arizona 85086-7057

IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEVADA

UNITED STATES (Original Complainant), UNITED STATES OF AMERICA (Substituted) SS. PRESIDENT OF THE UNITED STATES OF AMERICA, Plaintiff, Capacity Undisclosed, Real Party In Interest-Complainant, v. IRWIN A. SCHIFF, CYNTHIA NEUN, LAWRENCE COHEN, Individually, and Doing Business As FREEDOM BOOKS, www.ischiff.com, www.paynoincometax.com, FREEDOM BOOKS Customer List of Names, Non-consenting, Injured, Real Parties in Interest, Defendants	) Case No. CV-S-03-0281-LDG-RJJ) Ninth Circuit: 03-16319)) 2nd Supplement to the April 4, 2008 OBJECTION TO UNITED STATES RENEWED MOTION FOR SUMMARY JUDGMENT ON THE MARCH 12, 2003 COMPLAINT FOR PERMANENT INJUNCTION AND OTHER RELIEF) • JURISDICTION CHALLENGED •

"A central tenet of our republic—a characteristic that separates us from totalitarian regimes throughout the world—is that the government and private citizens resolve disputes on an equal playing field in the courts. When citizens face the government in the federal courts, the job of the judge is to apply the law, not bolster the government's case."
—BEATY V. UNITED STATES, (1991), 937 F 2d 288 (6th Cir.)

I Am Cynthia Lynn Neun, appearing Specially, where the Record of this case shows no prosecutorial authority, no subject matter jurisdiction, and, no personal jurisdiction exists for the initiation and for the continuing maintenance of this case, the reasons set forth in the April 4, 2008 and April 18, 2008 Objections and as supplemented herein. Time constraints set by Court Orders have not afforded me sufficient opportunity to adequately frame a response under the circumstances predominant and beyond my power and control—that I Am incarcerated and my time and resources are dominated by the prison administrators.

I have already stated that whenever, wherever, and however I may have "appeared" in this case or any related case as the said defendant invoking jurisdiction of this Court to protect me from

injury as a result of the Plaintiff's bad faith alleged claim, I retract all such "appearances" for they were mistakes. I have never consented and I have never voluntarily appeared/signed/or spoken in the Court. Everything I have done to participate in these proceedings I have done in an effort to follow the Law as written by Congress. I am seeking law, not evading it after the Plaintiff came with guns.

The Plaintiff has erected a straw man for the sole purpose of its destruction. This is evident from the language of the charging complaint and from every document subsequently filed. Why the Court is allowing the sham to continue is a complete mystery unless the court is not really a court in the constitutional sense.

The book, "*THE FEDERAL MAFIA: HOW THE GOVERNMENT ILLEGALLY IMPOSES AND UNLAWFULLY COLLECTS INCOME TAXES*"; the *FREEDOM NOW* seminars and radio shows; the "*INCOME FORM 1040* and the research packages sold at *IRWIN SCHIFF'S FREEDOM BOOKS* do not qualify as abusive tax shelters pursuant to the language of the law, and, the Plaintiff(s) cannot show how $0.00 is an understatement of an individual income tax liability because it cannot show a lawful "liability" even if it could show that the legal term "income" is by law applicable as all gross receipts, when it is not. The term income tax return preparer does not include anyone who performs mechanical (filling-in-the-blanks) services, and, IF the book, the speech, the forms, the numbers and the correspondences did fall within the Code Sections charged in this case, 26 USC §§ 6694, 6695, 6700 and 6701, the employees of the United States or the Internal Revenue Service had a duty to issue notice as evidenced on this record and to impose the penalties as the legislature intended when it enacted the aforementioned laws and burden of proof statutes.

In this case, and in the appeal of the preliminary injunction, the courts have not as yet cited one subtitle A income tax code section as authority for the government's grant of relief. To pronounce the proposition that courts will rule in favor of a litigant who refuses to state the basis of its claim – specifically, what tax laws the accused is being punished for violating – is to ridicule it!

The prosecutors in the case avoided the entire premise of the claim by using a number of evasive tactics already pointed out in my Memorandum filed April 4, 2008 on pages 6 and 7 and repeatedly discussed on the Records made inside the agency as Taxpayer Representative in conferences and hearings and continuing on throughout the court proceedings in ALL of the cases. The Discovery and Disclosure procedures in ALL of the cases show that the Tax Division attorneys spill much ink and ill-usage to evade the material issues of ALL of the cases. I cannot imagine a more ridiculously abusive ordeal done under the color of authority... ALL of the judgments done the same way, preordained and established based upon the wish and the fact that Irwin Schiff is the target. The Tax Division Attorneys have flouted the laws and Codes and Ethics and the courts are aiding them in these endeavors when their claims are wholly unsubstantiated. The Record of this case shows (Exhibit U) that Adam Steiner, Special Agent served a copy of this Court's Order of June 16, 2003 on a gentleman named Michael Golden on the premises of FREEDOM BOOKS, (Nov. 29, 2005), after Irwin and I had been convicted and incarcerated. Mr. Golden inquired of Agent Steiner "which laws make him liable to pay [income] taxes." The MEMORANDUM OF CONTACT admits that the answer is not in this

Court's Order of Preliminary Injunction, for Agent Steiner reports:

> "I informed Golden of the appropriate statutes and also referred him to the jury instructions from the SCHIFF trial which clearly illustrate the requirement to file and pay taxes."

Taxes, perhaps—where no liability code section is found there—but "income" taxes, no. The kind of tax and the legislative mandate must appear in the language of the law—already well pleaded and demonstrated. My Exhibit R proves that Congress intentionally took the language out of the law — "levied, collected and paid", and, at the same time took the qualifier word "personal" between "compensation for" and "services" out of the definition of the term "income", proof of a legislative fact that has not been made a controlling precedent in the 9th Circuit Court of Appeals with findings and conclusions — It has been finally decided, however, by the Supreme Court of the United States based upon its interpretation of the intent of the XVIth Amendment, also well-pleaded, evidenced by the Congressional Reports, and well ignored by the Tax Division attorneys and the courts.

Mr. Golden, receiving the Preliminary Injunction Order, the "copy of an Order clarifying" the Preliminary Injunction Order at Freedom Books, expressed his belief regarding the voluntary nature of the individual income tax according to the Report filed by Agent Steiner, who wrote:

> "I informed Golden that a debate on the subject would be futile, as the courts have unanimously ruled on the issue."

Agent Steiner is obviously referring to the opinions and memos issued by the lower, inferior federal courts and the Tax Court, as the courts unanimously ruling on the issue — forgetting

the pronouncements of the Supreme Court of the United States, the decisions which are well argued and well-ignored on the Record of this case. Irwin Schiff's books, research materials, seminars, taxpayer advocacy activities, consulting services, radio show broadcast, 'O-income' 1040 Forms, Exempt W-4 Forms, correspondences with the Internal Revenue Service, and Court Petitions, (appealing unlawful adverse determinations to lien, levy and seize property), are all premised upon those Supreme Court decisions and the re-writing of the Internal Revenue Code to take out the mandatory provisions applicable to the individual income tax, as a direct result of the Supreme Court's rulings that "*income*" as used in the Internal Revenue Code Section 61 and as used in the XVIth Amendment is "*income in the constitutional sense*" ~ gains, profits *from* corporate activities.

"Federal courts, unlike their state counterparts, are courts of limited jurisdiction that have not been vested with open-ended lawmaking powers." (*Northwest Airlines v. Transport Workers*, 451 US 77, 101 SCt 1571, 67 L.Ed 2d 750.)

"*... Clear statutory mandate must exist to found jurisdiction.*" (*Carroll v. United States*, 354 US 394, 77 SCt 1332, 1 LEd 2d 1442.)

"*Section 6212(a) of the Internal Revenue Code requires the Commissioner to determine that a deficiency exists before issuing a notice of deficiency. Because the Commissioner's purported notice of deficiency revealed on its face that no determination of tax deficiency had been made in respect to the Scars for the 1978 tax year, it did not meet the requirements of section 6212(a). Accordingly, the Tax Court should have dismissed the action for want of jurisdiction.*[13]" ~ *Scar v. C.I.R.* 814 F.2d 1363 (9th Cir. 1987)

The court must prove on the record all jurisdictional facts related to the jurisdiction asserted, according to law.

Whereas neither this court nor the Tax Division Trial Attorneys will argue the issue of subject matter jurisdiction, prosecutorial authority and failure of agents to perform official duties to bring an actual claim, case and controversy under the law proves that all are aware of the jurisdictional failings and that all of the processes, pleadings and orders are null and void, and this represents an abuse of process and abuse of discretion. This case should be dismissed as against the Plaintiff with prejudice.

> "In all courts of limited jurisdiction, the record of the case must support any claim of subject matter jurisdiction. If subject matter jurisdiction does not appear from the record of the case, the presiding judge is acting without subject-matter jurisdiction and his/her orders are void, of no legal force or effect."
>
> —State Bank of Lake Zurich v. Thill, 113 Ill. 2d 294, 497 N.E. 2d 1156 (1986) underline emphasis.

It is my position and material defense that where the Tax Division attorneys have proceeded to press forward without authorization and certification as commanded by the legislature and by the Supreme Court Rules, this case proceeds upon a fraud. It has been well-pleaded and evidenced and supported by authority. *Fraud vitiates even judgments.* U.S. v. Throckmorton, 98 US 61.

> "Void judgment under federal law is one in which rendering court lacked subject matter jurisdiction over dispute or jurisdiction over parties, or acted in manner inconsistent with due process of law or otherwise acted unconstitutionally in entering judgment." USCA Const. Amend. 5, Hays v. Louisiana Dock Co., 452 NE 2d 1383 (Ill. App. 5 Dist. 1983).

The agency, INTERNAL REVENUE SERVICE and/or the Tax Division cannot make "an abusive tax shelter" out of a book and research materials just by saying so... The law must say so, and it doesn't.

§ 6700. Promoting abusive tax shelters, etc.

(a). Imposition of penalty. Any person who—

(1)(A) organizes (or assists in the organization of)—

(i) a partnership or other entity,

(ii) any investment plan or arrangement, or

(iii) any other plan or arrangement, or

(B) participates (directly or indirectly) in the sale of any interest in an entity or plan or arrangement referred to in subparagraph (A), and

(2) makes or furnishes or causes another person to make or furnish (in connection with such organization or sale)—

(A) a statement with respect to the allowability of any deduction or credit, the excludability of any income, or the securing of any other tax benefit by reason of holding an interest in the entity or participating in the plan or arrangement which the person knows or has reason to know is false or fraudulent as to any material matter; or

(B) a gross valuation overstatement as to any material matter;

shall pay, with respect to each activity described in paragraph (1), a penalty equal to the $1,000 or, if the person establishes that it is lesser, 100 percent of the gross income derived (or to be derived) by such person from such activity. For purposes of the preceding sentence, activities described in paragraph (1)(A) with respect to each entity or arrangement shall be treated as a separate activity and participation in each sale described in paragraph (1)(B) shall be so treated. Notwithstanding the first sentence, if an activity with respect to which a penalty imposed under this subsection involves a statement described in paragraph (2)(A), the amount of the penalty shall be equal to 50 percent of the gross income derived (or to be derived) from such activity by the person on which the penalty is imposed.

If the book *THE FEDERAL MAFIA*, the seminars, speech, radio program and research materials could be construed to be *a partnership, entity, investment plan or arrangement* by some tortured strain of the legislative intent of the application of the terms in the Code section, (which, according to the Committee on Taxation statement in the Cumulative Bulletin of the Federal Register 1976-3 C.B. they do not), what subsection (a)(2)(A) language qualifies, is that the definition of the legal term "income" is material and a relevant legislative fact to show whether the section applies

to the promotion of the book and speech and association and advocacy activities in the instant case, and, whether the participants knew or should have known that "the excludability of any 'income' is false or fraudulent as to any material matter." Whereas the Tax Division Attorneys refuse to acknowledge the legislative reports specifically qualifying the definition of the term to be applied to "income" in Sections 1 and 61 and 63 of the I.R.C., the Trial Attorneys have therefore admitted that they know the difference and significance of the definition of the term as they want to use it contrasted with the meaning delineated by Congress and the Senate for it to be applied.

If the Tax Division Trial Attorneys representing the UNITED STATES OF AMERICA actually believed that the legislative intent of the Code Sections and definition of the terms were properly on the side of the complaint, they would certainly respond, answer, offer argument on the point of the law — the very premise of the case. But the attorneys do not discuss this most fundamental jurisdictional issue. And, neither has this Court. Knowing as they do that the legislature says in a statute what it means and that the courts do not have the power to rewrite the law — the meaning of the word "income" for income tax purposes, for withholding allowances purposes, for sheltering purposes is a material legislative fact.

The evidence demonstrates that the 'O' income Form 1040 is NOT false or fraudulent by virtue of the definition of income. So, when the Plaintiff Attorneys object to the discovery— admissions and interrogatories and claiming that the questions are irrelevant or intended to harass and embarass the

UNITED STATES OF AMERICA, the unauthorized Trial Attorneys thereby admit that the term "*income*" for income tax purposes is defined in the constitution and that definition precludes the taxing of earnings based upon *personal services* — (see Exhibit R, 1st Supp. Objection to Summary Judgment Filed April 18, 2008) — and that the proper definition of "*income*", faithful to constitutional limitations curtails the liability and requirement to pay features that are essential elements needed to make an obligation for the tax and to qualify an abusive "*income*" tax shelter, and, to prove requisite scienter "*knowing and willful*".

The House and Senate Reports; the Table of Revised/Omitted Code Sections showing the enactment of the 1954 I.R.Code; the comparison of the 1939 Code and the language of the 1954 Code as evidenced in my Exhibits O, P, Q and R respectively; (1st Supp. Ex.s), are relevant documentary evidence showing the intent of lawmakers imposing a tax on "*income*", and, following, the applicability of Section 6700 (a)(2)(A) "*the excludability of any income*", and showing that the claim of $0.00 on Line 7 of the Form 1040 is, in fact, a truthful and accurate statement according to law.

Pursuant to § 401 of the *RULES OF EVIDENCE*:

> "*Relevant evidence*" *means evidence having any tendency to make the existence of any fact that is consequence to the determination of the action more probable or less probable than it would be without the evidence.*" (Pub L. 93-595, §1, Jan. 2, 1975, 88 Stat. 1931.)

In the ADVISORY COMMITTEE NOTES (designated 1972 Proposed Rules) the explanation reads:

> "*Problems of relevancy call for an answer to the question whether an item of evidence, when tested by the processes of legal reasoning, possesses sufficient probative value to justify receiving it in evidence.*"

It cannot be reasonably disputed the significance of these Exhibits.

The Plaintiff cannot disprove this evidence, so it ignores it as if it does not exist. The Plaintiff proceeds as if the language of the legislature in Code Sections 6694, 6695, 6700, 6701, 7402 and 7408 does not mean what it says.

The Supreme Court of the United States has decided the meaning of the definition of "income" for income tax purposes and it has decided whether the charged Code Sections above can be strained to encompass the speech, books, materials and taxpayer advocacy activities related to Irwin Schiff's life's work. The words of Justice Thomas delivering the Opinion of the Court in the case *Connecticut National Bank v. Germain, Trustee for the Estate of O'Sullivan's Fuel Oil Co., Inc.* (503 US 249) delivered March 9, 1992, explain:

> "*In any event, canons of construction are no more than rules of thumb that help courts determine the meaning of legislation, and in interpreting a statute a court should always turn first to one, cardinal canon before all others. We have stated time and again that courts must presume that a legislature says in a statute what it means and means in a statute what it says there.* See, e.g., *United States v. Ron Pair Enterprises, Inc.*, 489 U.S. 235, 241-242 (1989); *United States v. Goldenberg*, 168 U.S. 95, 102-03 (1897); *Oneale v. Thornton*, 6 Cranch 53, 68 (1810). *When the words of a statute are unambiguous, then, this first canon is also the last: 'judicial inquiry is complete.' Rubin v. United States* 449 U.S. 424, 430 (1981); *See also Ron Pair Enterprises, Supra, at 241.*"

The Tax Division Attorneys and the courts cannot expand the meaning of a law beyond the scope intended by Congress. In the UNITED STATES SUPREME COURT DIGEST LAWYER'S EDITION (1994 Cumulative Supplement covering US Vols 510-512 (part) LEd 2d Vol. 126-Vol. 129, p. 902):

> "*It is the United States Supreme Court's responsibility to say what a federal statute means, and once the Supreme Court has spoken, it is the duty of other courts to respect that understanding of the governing rule of law. Rivers v. Roadway Express* (US) 114 S.Ct. 1510." 128 L.Ed. 2d. 274.

EXHIBIT BB herein demonstrates the Department of the Treasury, Internal Revenue Service (Publication 3498) pronouncement, that the people have every right to rely upon, introducing the EXAMINATION PROCESS — (Excerpt):

> "As a taxpayer, you have a right to fair, professional, prompt, and courteous service from IRS employees, as outlined in the Declaration of Taxpayer Rights found on page 3."
>
> "We must follow the tax rules set forth by Congress in the Internal Revenue Code. We also follow Treasury Regulations, court decisions, and other rules and procedures written to administer the tax laws."

EXHIBIT CC-CC2 shows Code Section 6111, Registration of tax shelters, and, subsection (c) defines the term Tax Shelter; and subsection (e) provides Other definitions including "tax shelter organizer", and this documentary evidence alone clearly cannot be construed to reach Irwin Schiff's books, speech, and research materials.

EXHIBIT EE demonstrates the legal reasoning of the 9th Cir. Court of Appeals in the case of Soar v. CIR, Page 1370, to show the courts careful consideration of whether the Secretary determined that a deficiency existed "before imposing upon taxpayers the obligation to defend themselves in potentially costly litigation in Tax Court", saying, "jurisdiction is at issue here. Failure to comply with statutory requirements renders the deficiency notice null and void and leaves nothing on which Tax Court jurisdiction can rest," — the same defense available in this case where the statutory requirements of notice, imposition of penalties, appeals rights and other available remedies were neglected by the Secretary and caused want of prosecutorial authority — jurisdictional failings leaving the accused, targeted people prejudiced.

The Plaintiff attorneys have never demonstrated authorization and certification for the initiation of this case when it has been challenged and denied both formally and informally on the Record made in this case (and the related cases).

In another case, a civil injunction action filed in the UNITED STATES DISTRICT COURT FOR THE DISTRICT OF ARIZONA, Mr. Newman, Trial Attorney for the Tax Division filed a document, (EXHIBIT II), Directive No. 110 in response to the challenge made to his authority in that case, *UNITED STATES OF AMERICA v. DENNIS O. POSELEY, etal.*, (Case No. CV-06-2335-PHX-EHC), purporting to be the statutory requirement for authority to bring that case. As this Court can clearly see, the Directive No. 110 is not dated or signed, does not conform to the Delegation Orders published in the INTERNAL REVENUE MANUAL and, indeed, does not delegate authority to anyone including the Chiefs of the Civil Trial Section absent referral authority from the Internal Revenue Service. What the presentation of the document does demonstrate is Mr. Newman's admission that there must be a referral letter from the agency and approval and directive from the Chief of the Civil Trial Section to proceed and to initiate a civil action such as this one. As evidenced by Mr. Newman's Declaration:

> "3. By letter dated March 9, 2006, Chief Counsel for the Internal Revenue Service, a delegate of the Secretary of Treasury, authorized and requested that United States Department of Justice, Tax Division, initiate the above-captioned case."

And,

> "5. I have been assigned primary responsibility for the handling of the above-captioned case, including preparing and filing the complaint, by Seth G. Heald, Chief of Civil Trial Section, Central Region. Mr. Heald directed that I initiate this litigation."

Mr. Thomas M. Newman's Declaration is dated January 3, 2007, and does not show the letter of March 9, 2006 from Mr. Seth Heald, but only Directive No. 110, the authenticity and application of which is not shown. The intent of Congress is clear regarding these requirements of authorization, certification and supervision of litigation and it is completely unreasonable in light of all of the evidence for officers of the courts to continue ignoring this fatal neglect when the official duties and delegations of authority are required by statute, regulations, policy manuals and court decisions. This affirmative defense is jurisdictional in nature and, therefore, material as to whether Plaintiff is properly before this Court.

All of the Plaintiff attorneys on this case have flouted the legal requirements in this regard and the Record demonstrates the Plaintiff's impermissable substantial departure from its usual protocol and practice while offering no explanation or justification therefore whatever. This, too, is impermissable and prejudicial.

The case should be dismissed and all processes and Orders issued since March 12, 2003 should be declared null and void based upon these jurisdictional defects, the authorities therefore already cited in my 1st Supplement to the Objection to the Court's consideration of Plaintiff's Motion for Summary Judgment:

At page 4 - *UNITED STATES v. ONE 1972 CADILLAC COUPE DEVILLE, Etc., (1973 E.D. Kentucky) 355 F. Supp. 513*; and, *UNITED STATES v. TWENTY-TWO FIREARMS (1979 Colo.) 463 F. Supp. 730*; and,

At page 8 - *PAF, INC. v. B.A. PROPERTIES, INC. (N.D. Va. 1998), 24 F. Supp. 2d 545, "Authorization required is jurisdictional... where the issue is joined, by proof, the court must dismiss the case."*

35A Am Jur 2d § 1122 Generally; authorization as jurisdictional requirement –

NO civil action for the collection or recovery of taxes, or of any fine, penalty, or forfeiture, may be commenced unless the Secretary of the Treasury, the Commissioner of Internal Revenue or the Chief Counsel for the Internal Revenue Service or his or her delegate authorizes or sanctions the proceeding and the United States Attorney General or his or her delegate directs that the action be commenced.
(U.S.C.A. Title 26 §7401; 26 CFR § 301.7401-1(a).)

The requirement that any civil tax enforcement action be authorized is a jurisdictional requirement. ←
(U.S. v. One 1972 Cadillac, Coupe Deville, 2-Door Hardtop, ID No. 6D47R2Q238129, 355 F.Supp. 513 (E.D.Ky. 1973); PAF, Inc. v. BA Properties, Inc. 24 F. Supp 2d 545 (E.D.Va. 1998).

If the claimant fails to show compliance with the statute either by the pleadings or, where the issue is joined, by proof, the court must dismiss the case.
(P.A.F., Inc. v. BA Properties, Inc. 24 FSupp 2d 545 (E.D.Va 1998).

§1123 Necessity and sufficiency of showing as to authorization

Ordinarily the court will presume that a civil tax enforcement action has been commenced with the proper authorization by the Secretary of the Treasury and the United States Attorney General. However, if the defendant contests the authorization, a mere allegation in the complaint that the suit has been authorized will not suffice.
(U.S. v. Twenty-Two Firearms, 463 F. Supp. 780 (D.Colo. 1979); U.S. v. One 1941 Cadillac Sedan, Motor and Serial No. 5367924, 145 F. 2d 296 (C.C.A. 7th Cir. 1944); U.S. v. One 1972 Cadillac, Coupe Deville, 2-Door Hardtop, ID. No. 6D47R2Q238129, 355 F. Supp 513 (E.D.Ky. 1973)).

The specific authorization of the secretary is shown by a letter authorizing commencement of suit which is transmitted by a Regional Counsel to the United States attorney.
(U.S. v. Walters, 638 F 2d 947 (6th Cir. 1981))

◆observation: It has been held that the authorization for a suit to collect taxes need not precede the filing of the suit, which may be ratified thereafter so long as the approval precedes the hearing in court on the defendant's challenge to the authorization.
(U.S. v. Tillinghast, 55 F.2d 279 (D.R.I. 1932) affd. 69 F. 2d 718 (C.C.A. 1st Cir. 1934))

These authorities, the Code sections 26 USC § 7401, 7408 and 28 USC §§509-519, the EXHIBITS FF, GG, HH, II herein, E-2-E-3, and pages 3-8 of my 1st Supp. Objection to Motion for Summary Judgment challenge

this jurisdiction requirement, and it is an abuse of process for the referral letter and authorization to commence this suit to have not already been shown, and seriously prejudicial to the defense seeking proof of jurisdiction repeatedly and having it never be shown keeps the accused from being able to properly bring the underlying meritorious defenses — including the filing of counterclaims and bringing in 3rd Party culpable indispensable defendants to fully adjudicate the facts of the case — but where prosecutorial authority is lacking, false charges were filed, and no notice and opportunity was afforded anyone complained of, no jurisdiction can be found. The Court, therefore, on its own Motion should dismiss this case with prejudice against the Plaintiff and find recovery and relief is due the non-consenting defendants.

> *"The courts of the United States are independent tribunals and although they are created and supported by the United States, the government stands before them in no other position than that of an ordinary litigant." United States v. Dunnington, 146 US 338, 13 Sct. 79, 36 L.Ed 996.*

Whereas the private party litigant must exhaust his or her administrative remedies at law before bringing a claim for relief to the federal court seeking redress from harm done by Plaintiff, the same requirement is applicable to the Plaintiff in this case where it has failed and neglected to follow its own statutory, regulatory and published policy procedural requirements before complaining to this Court.

The oft repeated challenges as to authority and jurisdiction remain uncontroverted and thereby admitted that no authorization, certification and jurisdiction exists.

Finally, since the Tax Division attorneys that have appeared on this case have failed and neglected in regard to the jurisdiction requirements there should be no need to continue and to reach the underlying merits of the case to any further degree than already said and shown to demonstrate willingness to defend the merits if jurisdiction could be found -- but jurisdiction is not found. Therefore, these undisputed facts and proof withstanding, the Record shows this court wanting the jurisdiction to issue the injunction at issue, and the Court upon its own Motion should dismiss this case with prejudice against the Plaintiff.

This 2nd Supplement to my objection to the Plaintiff's Renewed Motion for Summary Judgment on the Complaint for Permanent Injunction and Other Relief is respectfully submitted and is a verified pleading by Special Appearance - reserving all rights, remedies and defenses on this 30th day of June, 2008 by:

Cynthia Lynn Noun

Cynthia Lynn Noun

CERTIFICATE OF SERVICE

My name is Cynthia Lynn Neun and I am of sufficient age and competence to certify that I have made service of the document 2nd Supplement to my OPPOSITION to PLAINTIFF'S RENEWED MOTION FOR SUMMARY JUDGMENT ON ITS COMPLAINT FOR PERMANENT INJUNCTION AND OTHER RELIEF, (FILED MARCH 12, 2003 by Plaintiff UNITED STATES), by depositing the required copies in the mail with FIRST CLASS U.S. POSTAGE Affixed and addressed to the following:

CLERK OF THE COURT, RM. 1334
Lloyd D. George Federal Courthouse
333 South Las Vegas Blvd.
Las Vegas, Nevada 89101

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This June 30, 2008
Without Prejudice
By: Cynthia Lynn Neun
Cynthia Lynn Neun