

TRANSPERFECT
LEGAL SOLUTIONS



IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

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TRITA PARSI and NATIONAL	:	
IRANIAN AMERICAN COUNCIL	:	
	:	
Plaintiffs,	:	
	:	
v.	:	C.A. No. 08-705 (JDB)
	:	
SEID HASSAN DAIIOESLAM	:	
	:	
Defendant.	:	

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Deposition of GARRETT ISACCO

VOLUME I

Washington, D.C.

Wednesday, February 17, 2010

9:58 a.m.

* * * *

Reported by: Okeemah S. Henderson, LSR

1 Deposition of GARRETT ISACCO, held at the

2 offices of:

3

4 SIDLEY AUSTIN LLP

5 1501 K Street, N.W.

6 Washington, D.C. 20005

7 (202) 736-8887

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14 Pursuant to agreement, before Okeemah S.

15 Henderson, Licensed Shorthand Reporter and

16 Notary Public in and for The District of

17 Columbia.

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1 A P P E A R A N C E S

2

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I-N-D-E-X

Deposition of GARRETT ISACCO

February 17, 2010

EXAMINATION BY:	PAGE:
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(Exhibits included with transcript.)

1 P-R-O-C-E-E-D-I-N-G-S

2 (9:58 a.m.)

3 Whereupon,

4 GARRETT ISACCO,

5 called as a witness, having been first duly

6 sworn to tell the truth, the whole truth, and

7 nothing but the truth, was examined and

8 testified as follows:

9 MR. JENSEN: Peter Jensen for the
10 defendant.

11 MR. ROSS: Tom Ross for the
12 defendant.

13 MR. NELSON: Adrian Nelson for the
14 plaintiffs.

15 MR. PISHEVAR: AP Pishevar for
16 plaintiffs.

17 THE WITNESS: Garrett Isacco.

18 MR. JENSEN: You're also representing
19 Mr. Isacco?

20 MR. PISHEVAR: Yes.

21 EXAMINATION BY COUNSEL FOR THE DEFENDANT

22 BY MR. JENSEN:

1 Q. Mr. Isacco, have you had your
2 deposition taken before?

3 A. No.

4 Q. Before we get started, I'll go over
5 a few ground rules an explain how this is
6 supposed to work. As you see, we have a Court
7 Reporter here. So we'll ask you to speak
8 clearly and audibly so that she can get down
9 everything that you say.

10 I'll try not to talk over you and if you
11 try not to talk me, it will make her job a lot
12 easier and we'll be able to see in the
13 transcript what everyone is saying. I also ask
14 that you give full and complete answers.
15 You're here as a fact witness and we're trying
16 to understand the story.

17 So we ask that you give full and complete
18 answers in that respect. If at any point you
19 don't understand any of my questions, just say
20 so and I can restate it. If I'm using a word
21 that you don't understand, just ask me to
22 provide a definition or use a different word.

1 Do you understand that? Again --

2 A. Yes.

3 Q. Also I'll try to break about every
4 hour and a half. I don't anticipate this going
5 too long. Do you have any time commitments
6 today?

7 A. No.

8 Q. Great. Even still I don't think it
9 will go too long but if at any point you need a
10 break, go ahead and say so and we'll try to
11 accommodate that. The one thing I would ask is
12 that if you do need a break, that if a question
13 is pending, that you answer that question and
14 then we'll take a break.

15 If at any point you need to take to
16 Mr. Pishevar, if you have a question for him,
17 that's fine. Let me know and we can
18 accommodate that. Again, I would ask that you
19 would refrain from doing that while a question
20 is pending. If you'll answer the question and
21 then you can talk to him.

22 If at any point you remember something

1 later about a previous question, let us know we
2 can go back and you can supplement that
3 previous answer.

4 If at any point you remember that an
5 answer that you previously gave is not entirely
6 accurate, let me know and we can go back and
7 supplement the record. If you remember any
8 documents at any point that might be helpful to
9 your testimony, let us know.

10 We have documents here that might be able
11 to help refresh your recollection and we could
12 get those. Do you understand all of that?

13 A. I understand.

14 Q. Are you taking any medications, sir?

15 A. No.

16 Q. Have you had any alcohol in the last
17 8 hours?

18 A. No.

19 Q. Are you sick today?

20 A. No.

21 Q. Are you under a doctor's care for
22 any illness?

1 A. I am treated for allergies, and I
2 see a gastroenterologist once a year for reflux
3 and other than that, normal routine check ups.

4 **Q. Would either any of those matters**
5 **impair your ability to give fair and accurate**
6 **answers to any of my questions today?**

7 A. No.

8 **Q. Do you have any questions for me**
9 **before we get started?**

10 A. No.

11 **Q. Did you review any documents in**
12 **preparation for your deposition today?**

13 A. Yes.

14 **Q. What documents did you review?**

15 A. The amended tax return and the three
16 E-mails leading up to the amended tax return.

17 **Q. You say three E-mails leading up to**
18 **the amended tax return. Were there any other**
19 **E-mails?**

20 A. Not that I'm aware of.

21 **Q. What do you mean by leading up to**
22 **the amended tax return?**

1 A. Kevin Cowl of NIAC asked my son,
2 Philip Isacco, who does the accounting for
3 NIAC, to amend the 2008 tax return. Philip
4 sent him a specific E-mail regarding Schedule
5 C, which is the one having to do with lobbying,
6 requesting answers to questions that would have
7 to be provided on the Schedule C.

8 Mr. Cowl provided the answer s.
9 Subsequent to that, we received the second
10 E-mail from Trita Parsi concerning the answers
11 that Mr. Cowl had provided to myself.

12 **Q. Do you remember the date that Kevin**
13 **Cowl --**

14 A. I do not.

15 **Q. Was that E-mail he sent to Philip**
16 **the first communication that you're aware of in**
17 **relation to amending the tax return?**

18 A. That's the first one that I was
19 aware of, correct.

20 **Q. What is your involvement?**

21 A. In the amended tax return?

22 **Q. Yes.**

1 A. None.

2 **Q. Did you prepare it?**

3 A. I did not.

4 **Q. Did you look at any other documents**
5 **in preparation for your deposition today?**

6 A. No, not to my recollection.

7 **Q. Did you bring any documents with**
8 **you?**

9 A. No.

10 **Q. Did you meet with anyone in**
11 **preparation for the deposition today?**

12 A. Yes. I met with the attorneys and
13 Kevin Cowl.

14 **Q. When did you meet with them?**

15 A. Yesterday.

16 **Q. For how long?**

17 A. Two hours.

18 **Q. When you say the attorneys, are you**
19 **referring to --**

20 A. Mr. Pischevar and Adrian.

21 **Q. Where did you meet?**

22 A. In Mr. Pischevar's office in

1 Rockville. I think it's 600 East Jefferson
2 Street.

3 **Q. Was anyone else there?**

4 A. A receptionist or secretary brought
5 us tea and coffee at one point.

6 **Q. But there was no one else in the
7 room other than Kevin Cowl, AP and Adrian?**

8 A. That's correct.

9 **Q. How long has AP been your attorney?**

10 A. Since I got the subpoena.

11 **Q. Did you contact him about
12 representing you?**

13 A. Initially I received a call from his
14 office; a Patrick is it Spara?

15 MR. PISHEVAR: Parsa.

16 BY MR. JENSEN:

17 **Q. When was that second call?**

18 A. I don't have the exact date.

19 **Q. Was it after you received the
20 subpoena?**

21 A. The same day.

22 **Q. The same day that you received the**

1 subpoena?

2 A. Yes.

3 Q. You said you don't remember the
4 exact day. Can you give me a rough estimate
5 about when you received the subpoena?

6 A. Mid January.

7 Q. How did you receive that subpoena?

8 A. U.S. mail.

9 Q. After you received the subpoena,
10 Patrick called you?

11 A. That's correct.

12 Q. Prior to that time had you had any
13 contact with anyone at Pischevar and Associates?

14 A. I did not.

15 Q. Did he offer to represent you at
16 that time?

17 MR. PISCHEVAR: I object to any
18 communications based on privilege.

19 MR. JENSEN: Whether or not that
20 doesn't relate to --

21 MR. PISCHEVAR: It's a communication.

22 MR. JENSEN: The fact of the

1 representation is not privileged, and whether
2 or not he offered to represent him wouldn't be
3 privileged.

4 MR. PISHEVAR: That's a
5 communication.

6 MR. JENSEN: Not in anticipation of
7 litigation. The fact of representation and
8 leading up to representation.

9 MR. PISHEVAR: Well, you know I
10 represent him.

11 MR. JENSEN: Yeah. I'm trying to get
12 at how that came about.

13 BY MR. JENSEN:

14 **Q. So can you please answer the**
15 **question, sir?**

16 A. I don't recall.

17 **Q. You don't recall if he offered to**
18 **represent you?**

19 A. I do not.

20 MR. PISHEVAR: I'm going to object.

21 BY MR. JENSEN:

22 **Q. When did you first meet with anyone**

1 **from his firm?**

2 A. Yesterday.

3 **Q. What other contact did you have with**
4 **individuals from Pischevar and Associates?**

5 A. E-mails, one phone call.

6 **Q. That one phone call with Patrick?**

7 A. No. A second phone call.

8 **Q. One phone call with Patrick Parsa on**
9 **the day of the subpoena?**

10 A. Yes.

11 **Q. And when was the second phone call?**

12 A. The same subpoena was hand delivered
13 like two weeks ago, I'm not sure the date and I
14 called him.

15 **Q. And then you exchanged E-mails?**

16 A. Correct.

17 **Q. Approximately how many E-mails?**

18 A. Three.

19 **Q. Did you meet with anyone else to**
20 **prepare for this deposition?**

21 A. No.

22 **Q. Do you have a written retention**

1 **agreement with Mr. Pischevar?**

2 A. No.

3 **Q. And I presume he hasn't represented**
4 **you in any other matters; is that correct?**

5 A. That's correct.

6 **Q. Can you state your full name for the**
7 **record?**

8 A. Garrett Andrew Isacco.

9 **Q. And what is your date of birth?**

10 A. January 4, 1945.

11 **Q. Can you go over your education**
12 **background starting with college, post high**
13 **school?**

14 A. I have a BBA in finance from the
15 University of Notre Dame. I have an MBA in
16 finance from the University of Maryland. I
17 took additional accounting courses at Benjamin
18 Franklin University.

19 **Q. What certificates?**

20 A. I have a CPA certificate.

21 **Q. When did you acquire your CPA?**

22 A. 1976.

1 **Q. Have you been a practicing CPA since**
2 **that time?**

3 A. Yes.

4 **Q. Has it always been in Maryland?**
5 **Have you always practiced in Maryland?**

6 A. No. I lived in Virginia in 1996 and
7 moved to Maryland that year. Since then it's
8 always been in Maryland.

9 **Q. So from 1976 to 1996 were you based**
10 **in Virginia?**

11 A. No. Did I say '96? I moved from
12 Virginia to Maryland in 1976.

13 **Q. And you've been practicing in**
14 **Maryland since that -- since 1976?**

15 A. Correct?

16 **Q. Can you briefly describe your work**
17 **experience for the past 15 years?**

18 A. Yes. I worked as a part-time
19 comptroller for the Marist Society in
20 Washington, D.C.

21 **Q. I'm sorry. The Marist?**

22 A. M-A-R-I-S-T.

1 **Q. What is that?**

2 A. That is a Catholic religious order.

3 And I have my tax and accounting practice.

4 **Q. How long have you been with your**
5 **current company?**

6 A. Since 1994. July 1st of '94 to be
7 exact.

8 **Q. Is that a partnership?**

9 A. I'm sorry. You're talking about the
10 Marist or mine?

11 **Q. I'm talking about your personal?**

12 A. I started doing income taxes in
13 1970.

14 **Q. Do you have any partners?**

15 A. No, it's a sole proprietorship.

16 **Q. How many partners do you have?**

17 A. One.

18 **Q. Who is that?**

19 A. Philip Isacco.

20 **Q. Any secretaries?**

21 A. No.

22 **Q. How long has Philip been working for**

1 **you?**

2 A. Since 2005.

3 **Q. Is Philip also a CPA?**

4 A. No.

5 **Q. What is Philip's educational**
6 **background?**

7 A. He as a BA in history from the
8 University of Baltimore in 2005, and since then
9 he has taken the accounting courses he needs to
10 sit for the CPA exam.

11 **Q. But as of this time he has not sat**
12 **for it?**

13 A. He has not.

14 **Q. And do you have any other licenses**
15 **or any other professional certifications?**

16 A. No.

17 **Q. How would you describe your current**
18 **job, the noncomptroller side?**

19 A. We do bookkeeping and payroll, we
20 prepare corporate and individual partnership
21 tax returns.

22 **Q. When were you first retained to do**

1 **any work for NIAC?**

2 A. It would be 2004 because we did the
3 2003 tax return for them.

4 **Q. Do you have a written retention**
5 **agreement with NIAC?**

6 A. We do now. Yes.

7 **Q. When did you acquire that?**

8 A. Last August.

9 **Q. Do you have a copy of that?**

10 A. No.

11 **Q. Will you provide us with a copy of**
12 **that?**

13 A. Sure.

14 MR. PISHEVAR: What is that again?

15 THE WITNESS: Agreement between NIAC
16 and myself to provide them with accounting
17 services and set out rates.

18 MR. PISHEVAR: Okay.

19 BY MR. JENSEN:

20 **Q. Will you describe the nature of the**
21 **work that you provide to NIAC?**

22 A. We do their monthly bookkeeping,

1 entering cash receipts, cash disbursements and
2 the like, and we enter their payroll.

3 We do not do their payroll. We do their
4 depreciation schedules and then we prepare
5 Form 990 annually and the Maryland Form 1,
6 personal property tax return annually.

7 **Q. Any other services?**

8 A. No, not that I'm aware of.

9 **Q. How long have you been doing the**
10 **bookkeeping?**

11 A. Since August of last year, 2009.

12 **Q. Prior to that time, was that done by**
13 **Ms. Nikki?**

14 A. That's correct.

15 **Q. Did you work closely with Ms. Nikki?**

16 A. Could you define closely.

17 **Q. How often would you interact with**
18 **Ms. Nikki in relation to --**

19 A. Two to three times a year.

20 **Q. What was the nature of those**
21 **communications?**

22 A. She provided me with the income

1 statement and balance sheet for the previous
2 year and a list of equipment purchases. I did
3 the depreciation entry, send it to her, she
4 sent me a final set of financial statements
5 from which I prepared the tax return.

6 **Q. Are these QuickBooks records?**

7 A. I believe she used QuickBooks. Yes.

8 **Q. Are you familiar with QuickBooks?**

9 A. Yes.

10 **Q. Did you use those reports, the data**
11 **that she would give you in preparing NIAC's tax**
12 **returns?**

13 A. Yes.

14 **Q. Any idea why the relationship with**
15 **Ms. Nikki was terminated?**

16 A. Strictly geographical from what I
17 was told. She's located in Los Angeles.

18 **Q. Who told you that?**

19 A. I believe Trita Parsi in our phone
20 conversation last July.

21 **Q. What was the nature of that**
22 **conversation?**

1 A. He wanted to bring the accounting
2 here. He told me that Ms. Nikki had
3 recommended that we use my firm because of the
4 ongoing relationship and he wanted to discuss
5 that with me.

6 **Q. So that conversation took place in**
7 **July and then in August you entered into the**
8 **written potential agreement?**

9 A. That's correct.

10 **Q. When was the last time you spoke to**
11 **Ms. Nikki?**

12 A. I only spoke to her once to tell her
13 my son would be doing the bookkeeping and would
14 she provide the QuickBooks records to him.

15 **Q. When you say afterwards, do you mean**
16 **after --**

17 A. After the August meeting when we
18 were retained.

19 **Q. Was she present at the August**
20 **meeting --**

21 A. No.

22 **Q. Was she on the phone?**

1 A. No.

2 **Q. Because she involved in any way in**
3 **that meeting?**

4 A. Not to my knowledge.

5 **Q. Who was present at that meeting?**

6 A. Trita Parsi. A young man whose name
7 I don't recollect. I think his first name was
8 Hakim (phonetic). Myself and my son.

9 **Q. Now, at that meeting was it**
10 **established that your son would prepare the tax**
11 **returns for them?**

12 A. The tax returns? The agreement
13 between myself and NIAC covers the tax returns.
14 I don't recall that the tax returns
15 specifically came up last August, it was more
16 about bookkeeping.

17 **Q. What was the understanding of your**
18 **son's role in the NIAC account?**

19 A. He was going to be the primary
20 provider of services.

21 **Q. Was that a request from NIAC?**

22 A. It was based on rates.

1 **Q. Other than the one phone call you**
2 **had after the August meeting, any other**
3 **conversations or communications with Ms. Nikki?**

4 A. She's on Facebook and we are
5 Facebook friends, but that has nothing to do
6 with NIAC.

7 **Q. You don't post on her wall?**

8 A. I do.

9 **Q. But nothing in relation to NIAC?**

10 A. No.

11 **Q. How did NIAC initially came to**
12 **retain you or initially develop the**
13 **relationship with you in 2003?**

14 A. Ms. Nikki called me. She was
15 looking for a Maryland CPA.

16 **Q. So your relationship with Ms. Nikki**
17 **predates your relationship with NIAC?**

18 A. No. She called me on behalf of
19 NIAC.

20 **Q. How did she get your name?**

21 A. She didn't say.

22 **Q. Is that the first time you ever**

1 **spoke to her?**

2 A. Yes, that's correct.

3 **Q. At that time was she based in**
4 **California or was she here?**

5 A. I believe she was here but in the
6 process of moving to California but I'm not
7 100 percent sure.

8 **Q. Are you Trita Parsi's personal**
9 **accountant?**

10 A. No.

11 **Q. Have you ever been asked to prepare**
12 **any tax returns for Trita Parsi?**

13 A. I prepare his D.C. and Virginia
14 unemployment tax returns for an au pair that he
15 has working at his house.

16 **Q. How long have you been doing that?**

17 A. I did it for the first time in
18 December 4, 2008 and January 4, 2009.

19 **Q. And you have a written retention**
20 **agreement with Mr. Parsi?**

21 A. No.

22 **Q. So how did you come about -- how did**

1 **your preparation of the tax returns for the au**
2 **pair come about?**

3 A. He contacted me by E-mail and asked
4 me if I did that kind of work.

5 Q. **Do you know if that was from his**
6 **NIAC account do you know?**

7 A. I don't know.

8 Q. **Do you still have a copy of that**
9 **E-mail?**

10 A. I probably do.

11 Q. **Will you provide that to us?**

12 A. Sure.

13 Q. **How are you paid by Mr. Parsi?**

14 A. He sends me a personal check.

15 Q. **Have you ever seen any evidence that**
16 **would lead you to believe that you were being**
17 **compensated from the au pair tax return from**
18 **NIAC funds?**

19 A. No, none whatsoever.

20 Q. **So will you please list but just for**
21 **completion list all of the work that you have**
22 **done for NIAC?**

1 A. I prepared the 2003 through 2008
2 Form 990 EZ or Form 990, whichever was required
3 and the for the same time period except the tax
4 return years would read 2004 through 2009 the
5 Maryland Form 1, the Maryland personal property
6 tax return.

7 **Q. Any other work for NIAC other than**
8 **that?**

9 A. Briefly in about 2005 a woman named
10 Doki Fassihian who was employed by NIAC asked
11 me to work with her to design an accounting
12 system.

13 **Q. How do you spell that?**

14 A. I have no idea. I mean, D-O-K-I was
15 her first name.

16 **Q. Did you do that?**

17 A. I did. I did a preliminary design.

18 **Q. And what came of that design?**

19 A. Nothing.

20 **Q. Do you know why?**

21 A. No, I don't.

22 **Q. Were you involved in any other**

1 **communications regarding that design?**

2 A. No, I wasn't.

3 **Q. So Doki was the only individual that**
4 **you spoke to at NIAC regarding that --**

5 A. That's correct.

6 **Q. How long did you spend designing**
7 **that system?**

8 A. I probably spent about 8 hours.

9 **Q. Did you bill NIAC for that time?**

10 A. Yes.

11 **Q. Did they pay you?**

12 A. Yes.

13 **Q. Will you tell me about that system?**

14 A. It was designed to capture different
15 billing and cost elements.

16 **Q. What do you mean by billing and**
17 **costs?**

18 A. In other words, their revenues are
19 membership dues, contributions, they generally
20 do a fundraiser every year and she wanted to
21 try to track the cost of the membership, the
22 cost of the fund-raiser and the cost of

1 soliciting contributions.

2 **Q. When did the -- when did you design**

3 **this system?**

4 A. Again, I believe it was 2005.

5 **Q. Did any elements of that system**

6 **track employee time?**

7 A. It could have done that, but it --

8 no.

9 **Q. What do you mean it could have but**

10 **no?**

11 A. Well, it was on an accounting system

12 called Peachtree, which has a payroll time and

13 tracking system in it.

14 **Q. Is that proprietary software that**

15 **they would have had to purchase a license --**

16 A. Yes, that's correct.

17 **Q. Do you know if they did purchase a**

18 **license --**

19 A. I know they did not.

20 **Q. Why?**

21 A. They would have purchased it through

22 me and they never got that far.

1 **Q. Do you know why they did not?**

2 A. They didn't tell me.

3 **Q. How much does the license cost?**

4 A. Right now \$900.00. I can't remember
5 what will it cost in 2005.

6 **Q. Significantly less you think?**

7 A. I would say no, it would have been
8 at least \$6 or \$700.00 back then.

9 **Q. Did Doki request that the system**
10 **track time?**

11 A. I don't recall.

12 **Q. Do you recall any conversation about**
13 **having a system be able to monitor employee**
14 **time?**

15 A. I don't believe they had employees
16 at the time.

17 **Q. So was Doki a volunteer to your**
18 **understanding?**

19 A. I think she was an independent
20 contractor. She is not reportable on the 990
21 so I don't know exactly what their relationship
22 with them was.

1 **Q. Do you recall expenses that were**
2 **paid to Doki?**

3 A. Well, you're not required to report
4 less than \$50,000.00 and she clearly did not
5 get \$50,000.00 worth of expenses in any way.

6 **Q. Did you prepare a 501 H election for**
7 **NIAC?**

8 A. No.

9 **Q. Were you ever asked to prepare a**
10 **501 H election?**

11 A. No, I was not.

12 **Q. Was 501 H ever a topic of**
13 **conversation in your yearly preparation -- in**
14 **your preparation of their yearly tax returns?**

15 A. No, it was not.

16 **Q. Did you ever discuss the lobbying**
17 **provisions of the tax code with anyone from**
18 **NIAC?**

19 A. Yes. Last year I asked Ms. Nikki if
20 NIAC did any lobbying.

21 **Q. When did you ask that?**

22 A. Before preparing their tax return or

1 in the process of preparing their tax return.

2 **Q. And do you remember what month that**
3 **was?**

4 A. Would have been May I believe.

5 **Q. What caused you to ask that**
6 **question?**

7 A. I went to their website to see what
8 activities they were involved in currently and
9 there was some mention there of trying to
10 protect Iranian Americans from adverse
11 legislation.

12 **Q. What caused you to go to the**
13 **website?**

14 A. I went to the website every year.

15 **Q. And what was the purpose of going to**
16 **the website?**

17 A. On the 990 you're required to let
18 the federal government know what activities the
19 not for profit is involved in. The website
20 gave me very clear idea of their activities.

21 **Q. So on the Form 990 when you're**
22 **completing it on a yearly basis, instead of**

1 going directly to NIAC and asking what
2 activities you would go to the website?

3 A. I did both.

4 Q. In any of those conversations in any
5 year prior to the conversation you just
6 referenced with Ms. Nikki, did NIAC ever say
7 that they engaged in lobbying activities?

8 A. The only conversation I had was the
9 one last year and he said to the best of her
10 knowledge they were not engaged in lobbying.

11 Q. Why did you call her?

12 A. She was my contact. She's the only
13 person I really dealt with.

14 Q. And you were saying Nikki now. Is
15 this Ms. Nikki?

16 A. Yes.

17 Q. Was it your understanding that she
18 was representing NIAC or she was authorized to
19 represent NIAC in making statements of that
20 nature?

21 A. Yes. That's correct.

22 Q. Did she ever contact you and say

1 that that representation was an error?

2 A. No, she did not.

3 Q. So just so I understand, in May of
4 2009, approximately May of 2009 you were
5 preparing NIAC's 2008 tax return. You went to
6 the website and observed information that led
7 you to believe they were engaged in lobbying?

8 A. Could possibly be.

9 Q. Could possibly be engaged in
10 lobbying. That caused you to place a phone
11 call to Ms. Nikki to ask her if NIAC was
12 engaged in lobbying?

13 A. Correct.

14 Q. And she responded?

15 A. Not to the best of her knowledge.

16 Q. That NIAC -- that to the best of her
17 knowledge, NIAC was not engaged in lobbying?

18 A. That's correct.

19 Q. Did you ask anyone else at NIAC if
20 they were engaged in lobbying?

21 A. I did not.

22 Q. For the previous returns you said

1 that you had some conversations with
2 individuals from NIAC regarding their
3 activities; is that correct?

4 A. Just her.

5 Q. So for the previous years you had
6 conversations with Ms. Nikki regarding --

7 A. Correct.

8 Q. In any of those conversations did
9 the question of lobbying ever come up?

10 A. It did not.

11 Q. Did you ever see anything on their
12 website prior to you going there in May of 2009
13 that would have led you to believe that they
14 were engaged in lobbying?

15 A. No.

16 Q. Did you ever see any other evidence
17 outside of the website that would have led you
18 to believe they were engaged in lobbying?

19 A. No.

20 Q. What obligations does a client have
21 in notifying an individual who is preparing a
22 tax return about their activities?

1 MR. PISHEVAR: Objection.

2 MR. JENSEN: Go ahead and answer.

3 MR. PISHEVAR: Actually, no, he's not
4 here to give you opinions.

5 MR. JENSEN: No. I'm not asking his
6 opinion. I'm asking about his expertise as a
7 CPA.

8 MR. PISHEVAR: Well, you didn't ask
9 him as an expert to give an opinion.

10 BY MR. JENSEN:

11 **Q. Do you know the answer to that**
12 **question, sir?**

13 THE WITNESS: Would you say the
14 question again?

15 BY MR. JENSEN:

16 **Q. Sure. What obligation does a client**
17 **have to disclose their activities to an**
18 **individual preparing their tax returns?**

19 MR. PISHEVAR: Objection. Don't
20 answer that.

21 MR. JENSEN: On what basis?

22 MR. PISHEVAR: I already stated your

1 deposition notice is for a lay witness and
2 you're asking him to render an expert opinion.

3 Don't answer that.

4 BY MR. JENSEN:

5 Q. Okay. Did you ever tell NIAC what
6 their obligations are as your client in
7 disclosing their activities to you?

8 A. I had extensive discussions with
9 them about reporting the pay of their officers
10 and that they had to disclose all persons or
11 organizations who donated more than \$5,000.00 a
12 year to them by name and address; that was
13 ongoing ever year.

14 Q. Did you ever tell them they had an
15 obligation to disclose to you the nature of
16 their activities?

17 A. The nature of their activities?

18 Q. Yes.

19 A. I don't recall having that type of
20 conversation, no.

21 Q. I'm not asking you about your
22 opinion expertly. I'm asking you about your

1 **opinion in relation to NIAC and as your CPA for**
2 **them do they have an affirmative obligation to**
3 **disclose their activities?**

4 MR. PISHEVAR: Objection. Don't --

5 MR. JENSEN: No. This is not about
6 an expert witness. This is about specifically
7 in this case.

8 MR. PISHEVAR: No. Don't answer
9 that. It's an opinion. Don't answer that.

10 MR. JENSEN: It's not an opinion.
11 Will you answer that, sir?

12 MR. PISHEVAR: Don't answer that.

13 A. Advice of counsel.

14 BY MR. JENSEN:

15 **Q. Under advice of counsel you will not**
16 **answer --**

17 A. Correct.

18 **Q. -- whether or not NIAC had an**
19 **obligation to tell you what their activities**
20 **were?**

21 A. That's correct.

22 **Q. Okay.**

1 MR. PISHEVAR: Can we go off the
2 record for a second?

3 MR. JENSEN: Sure.

4 (An off-the-record discussion was held.)

5 MR. JENSEN: Let's go back on the
6 record.

7 BY MR. JENSEN:

8 **Q. We were using the term activities in**
9 **the last few questions. How are you using that**
10 **term, sir? What is your understanding of the**
11 **meaning of that term?**

12 A. The things that they did as an
13 organization to promote Iranian Americans in
14 this country.

15 **Q. Where would that be found on the tax**
16 **return?**

17 A. Do you want me to point to it?

18 **Q. Sure.**

19 MR. JENSEN: Let's go ahead and mark
20 this as an exhibit.

21 (Deposition Exhibit Nos. 1-2 were marked for
22 identification.)

1 MR. PISHEVAR: I'm going to make an
2 objection to anything that would come out as an
3 opinion.

4 BY MR. JENSEN:

5 Q. Let the record reflect that the
6 defendant is looking at what appears to be the
7 amended federal tax return for 2008 for the
8 National Iranian American Council; is that
9 correct?

10 A. Correct.

11 Q. Does that appear to be that
12 document? And the defendant is looking at
13 page 2; is that correct?

14 A. That's correct.

15 Q. And where on page 2?

16 A. The whole page is devoted to the
17 programs of the organization but that does not
18 include fund-raisers.

19 Q. So how would you go about completing
20 this?

21 MR. PISHEVAR: Allow me to have a
22 continuing objection. Again, he was not noted

1 as an expert to come and give you opinions.

2 MR. JENSEN: Sure. I'm asking you
3 about the 2003 through 2007 tax returns for
4 NIAC that you testified you prepared and my
5 question is: How did you go about preparing
6 this section on those returns?

7 A. Again I used the information off the
8 website and conversations with Ms. Nikki.

9 **Q. Did NIAC have an obligation to**
10 **disclose to you their activities in preparation**
11 **for this?**

12 MR. PISHEVAR: Same objection.
13 Answer it if you know.

14 A. I don't know the answer to that. I
15 mean, I gave them a copy of the tax return
16 before it's filed, they review it and they came
17 back to me and said you can file it.

18 BY MR. JENSEN:

19 **Q. Okay.**

20 A. I forgot to tell you about another
21 thing I did for NIAC which just hit my mind as
22 you walked out of the room. I helped them

1 register to withhold Virginia taxes from their
2 employees. This would have been about 2007.

3 **Q. To withhold Virginia taxes?**

4 A. Income taxes.

5 **Q. On the basis that it was a 501c3?**

6 A. No. They had now employees on their
7 payroll who lived in Virginia and they wanted
8 to withhold Virginia income taxes from their
9 salaries.

10 **Q. And was that something that was paid**
11 **for by NIAC?**

12 A. Yes.

13 **Q. Who contacted you about providing**
14 **that service?**

15 A. Ms. Nikki.

16 **Q. When was that?**

17 A. Right around the time that I went
18 into the state of Virginia and registered them.
19 I registered NIAC.

20 MR. PISHEVAR: Just get a recap of
21 what he did for NIAC and previously it included
22 and I don't know if this was meant to be an

1 inclusive list but previously he had given you
2 a list and then when you re-asked it, it was
3 not inclusive of everything he previously
4 testified to. So I just wanted to clear the
5 picture and make sure that that's clear on the
6 record.

7 BY MR. JENSEN:

8 Q. I think just so I'm clear, you were
9 just supplementing an answer. You remembered
10 one additional thing.

11 A. When you walked out, she asked me
12 about Ms. Nikki's name and I realized that I
13 knew her name because I had to register NIAC
14 with the State of Virginia for withholding tax
15 purposes and use her given name.

16 MR. JENSEN: Okay. Great. Thank
17 you.

18 MR. NELSON: Just so that we're
19 clear, I think what we're saying is that
20 previously he had testified as I understood it
21 that he helps prepare but not present payroll
22 information for NIAC and that wasn't included

1 in the list. When you just went over
2 everything that he does, I don't believe you
3 mentioned that. So you might want to be clear.

4 THE WITNESS: I don't prepare --
5 neither my son or I prepare payrolls for NIAC.

6 MR. NELSON: You gave some testimony
7 about payroll information.

8 THE WITNESS: Payroll taxes.

9 MR. NELSON: But you didn't include
10 that in your list. So make sure that's
11 clarified.

12 BY MR. JENSEN:

13 **Q. Yes. I'm handing you what has been**
14 **marked Defendant's Exhibit No. 2. Can you tell**
15 **me what this document looks like, sir?**

16 A. Form 990 for 2008 for the National
17 Iranian American Council.

18 **Q. Have you seen this document before?**

19 A. Yes.

20 **Q. Did you prepare this document?**

21 A. Is this the amended or the original?

22 **Q. This should be the original.**

1 A. I prepared the original.

2 **Q. When did you prepare that, sir?**

3 A. Would have been -- well, according
4 to date, June 2nd of 2009.

5 **Q. For the record you're referring to**
6 **the date next to the paid preparer's signature?**

7 A. That's correct.

8 **Q. On page 1 and that date says**
9 **June 2nd of 2009?**

10 A. That's correct.

11 **Q. Would you have prepared this at a**
12 **different time?**

13 A. Yes. I would have prepared it --
14 this is the final copy. It was filed
15 electronically.

16 **Q. So this date of your signature is**
17 **the date that it was filed?**

18 A. Yes.

19 **Q. Not necessarily the date it was**
20 **prepared?**

21 A. No.

22 **Q. Do you recall when it was prepared?**

1 A. It probably would have been started
2 about May 15th.

3 **Q. Do you have a copy of this in your**
4 **personal records?**

5 A. Yes.

6 **Q. Have you always had a copy?**

7 A. Yes.

8 **Q. What other documents do you have in**
9 **your personal records related to this 2008 tax**
10 **return?**

11 A. I have a copy of the website. I
12 have copies of E-mails between Ms. Nikki and
13 myself regarding the depreciation, the
14 contributions exceeding \$5,000.00 per person or
15 organization and officer salaries and expenses.

16 **Q. Will you provide those documents to**
17 **us, sir?**

18 A. Yes.

19 **Q. Any other documents that you have?**

20 A. Not that I can recall.

21 **Q. Did you ask for those documents or**
22 **were those documents that NIAC provided to you**

1 **on its own?**

2 A. I asked for the list of contributors
3 and the officers salaries. The balance sheet
4 and income statements she provides to me.

5 Q. **Did NIAC at any point in the last
6 several months ask you for a copy?**

7 A. No.

8 Q. **Did anyone in the last several
9 months ask you for a copy of this 2008 return?**

10 A. No.

11 Q. **For this 2008 return, was there any
12 discussion about electing 501H status?**

13 A. No.

14 Q. **So just going back, you had a
15 conversation with Ms. Nikki in May of 2009; is
16 that correct?**

17 A. I had several conversations with
18 her.

19 MR. PISHEVAR: Asked and answered.

20 BY MR. JENSEN:

21 Q. **And in that the conversation that we
22 discussed earlier, you stated that you asked**

1 her whether or not NIAC engaged in lobbying; is
2 that a fair characterization?

3 A. That's correct.

4 Q. And she told you to the best of her
5 knowledge it did not; is that correct?

6 A. She said, "I'm not aware of any."

7 Q. And did you bring up electing 501H
8 status at that point in time with Ms. Nikki?

9 A. No.

10 Q. Did you bring 501H status to
11 anyone's attention at NIAC?

12 A. No.

13 Q. Can you turn now to what has been
14 marked as Exhibit No. 1?

15 A. (The witness complies.)

16 Q. So Exhibit No. 1 appears to be an
17 amended tax return for the National Iranian
18 Council for 2008?

19 A. That's correct.

20 Q. Is it correct that you did not
21 prepare this amended tax return?

22 A. That's correct.

1 Q. Your son, Philip, prepared it?

2 A. That's correct.

3 Q. At what point in time did NIAC
4 contact you or Philip about amending its 2008
5 tax return?

6 A. I don't know the answer to that
7 question.

8 Q. Did NIAC ever contact you about
9 amending its 2008 tax return?

10 A. They did not.

11 Q. Were you aware that Philip was
12 engaged in amending the 2008 tax return?

13 A. No.

14 Q. At what point did you become aware
15 that NIAC had amended its 2008 tax return?

16 A. It was attached to the subpoena.

17 Q. That was the first you had seen?

18 A. Correct.

19 Q. The first time you had saw. Will
20 you flip over the cover sheet. You're looking
21 at Defendant's Exhibit 1, the federal tax
22 return for the National American Council for

1 2008, the one he we had just been discussing as
2 the amended tax return; is that correct?

3 A. Correct.

4 Q. In the upper right-hand corner of
5 the document it says amended and below the
6 federal tax return for National Iranian
7 American Council 2008, what is that?

8 A. My name and address.

9 Q. Your name and address?

10 A. Telephone number.

11 Q. How would that have gotten on this
12 document if you did not prepare it?

13 MR. PISHEVAR: Objection. Calls for
14 speculation.

15 A. I have a license to use software
16 provided by CCH, Commerce Clearing House.

17 BY MR. JENSEN:

18 Q. So are you saying that Philip would
19 have the authority to use your name, address
20 and phone number?

21 A. Yes.

22 Q. In preparing a tax return?

1 A. Yes.

2 Q. Or an amended tax return?

3 A. Yes.

4 Q. Will you turn to the next page?

5 A. (The witness complies.)

6 Q. This is the first page of the
7 amended tax return, Exhibit No. 2. At the
8 bottom of that document where it says paid
9 preparer's signature, whose name is in that
10 box?

11 A. Mine.

12 Q. Does Philip have the authority to
13 sign on your behalf?

14 A. Yes.

15 Q. Is there a signature in the
16 preparer's signature box?

17 A. Not on the copy that I have.

18 Q. Do you know if Philip signed a copy
19 of the amended return?

20 A. He told me that he did.

21 Q. When did he tell you that?

22 A. About two weeks ago.

1 **Q. Did you ask him?**

2 A. Yes.

3 **Q. What did he tell you about his**
4 **preparation of the 2008 amended return?**

5 MR. PISHEVAR: Objection.

6 A. He prepared Schedule C.

7 BY MR. JENSEN:

8 **Q. Just Schedule C?**

9 A. That's correct.

10 **Q. So is everything else -- are you**
11 **aware, and you can take a minute if you need**
12 **it, that everything other than Schedule C on**
13 **the amended return is identical to the**
14 **original?**

15 A. The original tax return has
16 Schedule A, Schedule D and Schedule O, the
17 amended tax return has Schedule C. There are
18 no other differences that I can see.

19 **Q. Will you take a look at the**
20 **signature of the officer line on the first page**
21 **of each return. Do you notice any differences**
22 **in those two lines?**

1 A. The signature block here has stars.
2 I presume you got this from the IRS and this is
3 an actual signature.

4 **Q. Can you tell me on the original**
5 **return what the date of the signature is?**

6 A. June 2nd, 2009.

7 **Q. And the date on the amended return,**
8 **the signature return, what is that?**

9 A. June 1st, 2009.

10 **Q. So how does that work. How can**
11 **someone file an amended return a day before an**
12 **original return is filed?**

13 A. Again not knowing where you got
14 this, but I presume from the IRS it was filed
15 on June the first, they received it on June the
16 2nd. This is electronically date stamped is my
17 presumption.

18 **Q. So that presumption would include a**
19 **presumption that the amended return and the**
20 **original return were filed on the same day; is**
21 **that correct?**

22 A. No. This is a copy. With the

1 exception of Schedule C, this is a copy of the
2 original return.

3 **Q. When you say "this," you're**
4 **referring to the document that says amended --**

5 A. Either that or he did not change the
6 date for whatever reason. I don't know the
7 answer to that question.

8 **Q. So it's possible that the original**
9 **return that we're looking at with stars in the**
10 **signature line was actually signed on June 1st,**
11 **2009?**

12 A. The original tax return was filed
13 electronically?

14 **Q. Do you know the date that it was**
15 **filed?**

16 A. Yes. June 1st, 2009.

17 **Q. So even though it says June 2nd,**
18 **2009, your testimony is that it was filed on**
19 **June 1st, 2009?**

20 A. That's correct.

21 **Q. Is that because the IRS when it**
22 **prints off it would print off the day --**

1 A. That they received it?

2 Q. That they received it. So it was
3 filed on June 1st, they received it on June
4 2nd?

5 A. Correct.

6 Q. For the amended return, when was
7 that filed?

8 A. I don't know.

9 Q. Did you ask Philip when he filed it?

10 A. No.

11 Q. Why not?

12 A. No reason to.

13 Q. What did you ask Philip about the
14 amended 2008 return?

15 A. Specifically where these three
16 numbers came from on part 2 Schedule B.

17 Q. What did Philip tell you?

18 A. They represent 10 percent of three
19 of the employees at NIAC's salaries.

20 Q. Did he tell you where he got those
21 numbers?

22 A. Where he got the numbers?

1 **Q. Yes.**

2 A. No, he didn't.

3 **Q. Did you ask him?**

4 A. Yes.

5 **Q. Why did you ask him?**

6 A. I wanted to know.

7 **Q. Why did he not tell you?**

8 A. He told me after I asked him.

9 **Q. What did he tell you?**

10 A. Line 3D, \$3,934.00 is 10 percent of

11 Patrick Disney's --

12 MR. PISHEVAR: I'm going to interpose

13 an objection. Go ahead.

14 A. Disney's salary. Line E, \$1,996.00

15 is 10 percent of Emily Blount's salary.

16 MR. PISHEVAR: Still a continuing

17 objection.

18 A. And line G, \$8,841.00 is 10 percent

19 of Trita Parsi's salary.

20 BY MR. JENSEN:

21 **Q. Just so we're clear, line D, what**

22 **does it say next to that?**

1 A. Mailings to members, legislators or
2 the public.

3 **Q. Is it accurate to enter 10 percent**
4 **of an individual's salary for that line?**

5 MR. PISHEVAR: Objection.

6 A. Yes.

7 BY MR. JENSEN:

8 **Q. Why is that?**

9 MR. PISHEVAR: Same objection.

10 A. NIAC instructed us to use 10 percent
11 of these three peoples' salaries in preparing
12 this form.

13 **Q. So NIAC told you that -- and just so**
14 **we're clear -- let me back up. Strike that.**
15 **What is part 2B line D asking for?**

16 A. To be completed by organizations
17 exempt under Sections 501c3 that have not filed
18 Form 5768 in election under Section 501H.

19 **Q. Then 1D, what does that say?**

20 MR. PISHEVAR: Objection. It speaks
21 for itself but if you want him to read it.

22 A. Yes. Mailings to members,

1 legislators or the public.

2 **Q. So is this and what does mailings to**
3 **members, legislators or the public mean to you**
4 **as a CPA?**

5 A. It means they sent letters to their
6 members, to legislators or to the public
7 regarding legislation.

8 **Q. So the number that should go in**
9 **Column B, the amount for 1D is the amount that**
10 **the organization spent on mailings to members**
11 **legislators or the public for that given year;**
12 **in this case 2008; is that correct?**

13 A. Yes.

14 MR. PISHEVAR: Same objection.
15 Speaks for itself.

16 BY MR. JENSEN:

17 **Q. Do you have knowledge to believe**
18 **that the number they gave you was an accurate**
19 **reflection of the amount that NIAC spent on**
20 **mailings to members, legislators or the public**
21 **in 2008?**

22 MR. PISHEVAR: Continuing objection.

1 A. To the best of their ability that
2 was an accurate number. They had to go back
3 and reconstruct it.

4 BY MR. JENSEN:

5 **Q. And the way they reconstructed it**
6 **was by taking 10 percent of did you Patrick**
7 **Disney's salary?**

8 A. Correct. They asked him how much
9 time he spent.

10 **Q. Is this asking for time? Would that**
11 **include expenditures in relation to mailings to**
12 **members, legislators of the public?**

13 A. Yes.

14 MR. JENSEN: I'm going to hand you
15 this exhibit and ask it to be marked
16 Defendant's Exhibit 3.

17 (Deposition Exhibit No. 3 was marked for
18 identification.)

19 BY MR. JENSEN:

20 **Q. Have you seen this document before,**
21 **sir?**

22 A. No.

1 **Q. This appears to be -- in the upper**
2 **right-hand corner, what does that say?**

3 A. Department of Treasury, Internal
4 Revenue Service.

5 **Q. And under 2009, what does it say?**

6 A. Instructions for Schedule C.

7 **Q. Do you have any reason to believe**
8 **this is not a form printed by the IRS for**
9 **instructions on how to complete Schedule C?**

10 A. No.

11 **Q. Will you turn to the section on**
12 **Page 2 under definitions?**

13 MR. PISHEVAR: I'm going to object.
14 Instructions for 2009, right?

15 MR. JENSEN: Uh-huh. Well, what's
16 your objection?

17 MR. PISHEVAR: Because I think you're
18 asking about a different return than 2009
19 perhaps.

20 MR. JENSEN: I'm asking him what the
21 instructions for the 2009 Schedule C say.

22 MR. PISHEVAR: 2009 is not even due

1 yet.

2 MR. JENSEN: That's fine. What's
3 your objection?

4 MR. NELSON: It has no relevance to
5 any of the documents in this case.

6 MR. JENSEN: Well, it has relevance
7 but all right. That's fine. Objection is
8 noted.

9 MR. NELSON: Proffer as to the
10 relevance because the documents that have been
11 filed were for 2008.

12 BY MR. JENSEN:

13 **Q. Do you have any reason to believe**
14 **that the 2009 instructions are different from**
15 **the 2008?**

16 MR. PISHEVAR: Objection. Don't --

17 A. I have no idea.

18 MR. JENSEN: That's fine. We'll go
19 ahead and ask him and we'll note your objection
20 for the record.

21 BY MR. JENSEN:

22 **Q. Will you look under lobbying**

1 **expenditures on page 2?**

2 A. (The witness complies.) Yes.

3 **Q. Go ahead and take a minute to read**
4 **that section. Before we do that, I'm going to**
5 **interrupt you and ask you one question. Is**
6 **backdating an amended return, is that**
7 **permitted?**

8 MR. PISHEVAR: I'm going to object
9 and move to strike. Go ahead.

10 MR. JENSEN: Move to strike. All
11 right.

12 A. I'm not familiar with those
13 regulations off the top of my head.

14 BY MR. JENSEN:

15 **Q. You're not familiar with whether or**
16 **not backdating is permitted on a federal tax**
17 **return?**

18 MR. PISHEVAR: Same objection.

19 A. I have never been asked that
20 question. I just don't know.

21 BY MR. JENSEN:

22 **Q. All right. That's fine. Thanks.**

1 MR. NELSON: Is there a pending
2 question?

3 MR. JENSEN: No. He was reviewing
4 the instructions.

5 BY MR. JENSEN:

6 **Q. So let's go through the instructions**
7 **under direct lobbying communications. Do you**
8 **see that?**

9 A. Yes.

10 **Q. What do these instructions say is a**
11 **direct lobbying?**

12 MR. PISHEVAR: Objection. The
13 instructions speak for themselves.

14 A. Would you like me to read?

15 BY MR. JENSEN:

16 **Q. Yeah. Let's go through them. The**
17 **first one when it says, "A communication with a**
18 **member employee of a legislative or similar**
19 **body." Is your understanding that would be a**
20 **member of congress?**

21 A. It could be a member of congress.

22 MR. PISHEVAR: Objection.

1 A. D.C. council.

2 BY MR. JENSEN:

3 Q. Okay. And the next item, "A
4 government official or employee who may
5 participate in the formulation of a legislation
6 but only if the principal purpose of the
7 communication is to influence legislation or
8 the public in a referendum initiative
9 constitution amendment or similar procedure."

10 So this sounds like legislation; is that
11 correct?

12 MR. PISHEVAR: Objection.

13 A. I don't know.

14 BY MR. JENSEN:

15 Q. Then underneath that, "A
16 communication with a legislator or government
17 official will be treated as a direct lobbying
18 communication if but only if the communication
19 refers to a specific legislation, reflects such
20 as a view on legislation."

21 MR. PISHEVAR: Objection. You can
22 read whatever you want to him. He's here as a

1 fact witness.

2 MR. JENSEN: That's fine and we're
3 going over the factual basis of his filing of
4 the 2008 --

5 MR. PISHEVAR: You're just reading
6 the 2009 instructions and asking him if you're
7 reading it correctly, that's all you're doing,
8 which is a waste of time.

9 MR. JENSEN: All right. Let's take a
10 break for a couple of minutes.

11 (A break was taken at 11:06 a.m.)

12 (Deposition resumed at 11:15 a.m.)

13 BY MR. JENSEN:

14 **Q. Can you turn back to the 2008**
15 **original return and the 2008 return and flip**
16 **over to part 4 of both returns, that's on**
17 **page 3. Can you read line 4, please?**

18 A. Does Section 5013C organizations.
19 Does the organization engage in lobbying
20 activities? If yes, complete Schedule C,
21 part 2.

22 **Q. And for the original what does that**

1 **say?**

2 A. It says no.

3 **Q. For the amended what does that say?**

4 A. It says yes.

5 **Q. So one of these is correct and one**
6 **is incorrect; is that a fair statement?**

7 A. I prepared this one based on the
8 knowledge I had at the time. So they're both
9 correct.

10 **Q. When you say I prepared this one,**
11 **you're referring to the original return?**

12 A. That's correct.

13 **Q. And in response to line item 4 where**
14 **it asks, "Did the organization engage in**
15 **lobbying activities?" You answered no?**

16 A. Because that's what they told me.

17 **Q. And then your son, Philip, prepared**
18 **the amended return?**

19 A. Correct.

20 **Q. And Philip entered in response to**
21 **item 4 what?**

22 A. He said, yes.

1 **Q. He said, yes. And what was his**
2 **basis for saying that?**

3 A. They told him they did engage in
4 lobbying activities and wanted the return
5 amended.

6 **Q. When did they tell him that?**

7 A. I don't know.

8 **Q. Did you ask him?**

9 A. No.

10 **Q. Why not?**

11 A. I had no reason to ask him.

12 **Q. He's your employee?**

13 A. I answered the question. I didn't
14 ask him.

15 MR. PISHEVAR: Objection.

16 BY MR. JENSEN:

17 **Q. I want to make sure I understand why**
18 **you wouldn't ask your employee who is sending**
19 **out --**

20 MR. PISHEVAR: Asked and answered.

21 A. There was no reason to ask him.

22 BY MR. JENSEN:

1 **Q. Why was there no reason to ask him?**

2 MR. PISHEVAR: He's answered the
3 question.

4 A. Subject never came up.

5 BY MR. JENSEN:

6 **Q. Well, you tell me all your**
7 **conversations with Philip about the amended**
8 **return?**

9 A. The only conversation I had with him
10 was two weeks ago. I asked him about the
11 numbers in Schedule C and he gave me the
12 information.

13 **Q. Why did you ask him that?**

14 A. I wanted to know where the numbers
15 came from.

16 **Q. Were you satisfied with his answer?**

17 A. Yes.

18 **Q. You seem like you're hesitating**
19 **there. Why is that?**

20 A. He did the Schedule C based on the
21 instructions he received from NIAC.

22 **Q. Is that how you would have done it?**

1 A. I would have asked more questions.

2 **Q. Why is that?**

3 A. Well, I would have wanted to know if
4 they had any costs of the mailings over and
5 above what the employees time was spent. Any
6 cost of the publications.

7 **Q. So you would have asked for those**
8 **records?**

9 A. Yes.

10 **Q. Did Philip ask for those records?**

11 A. No.

12 **Q. So he just took it on face value**
13 **when NIAC told him they spent that amount for**
14 **each of those three lines that that was an**
15 **accurate representation of what they spent?**

16 A. That's correct.

17 MR. PISHEVAR: Objection.

18 BY MR. JENSEN:

19 **Q. And why would you have asked if they**
20 **had told you that for supporting documentation**
21 **about how much they had spent on --**

22 MR. PISHEVAR: Objection.

1 A. I wouldn't have asked for supporting
2 documentation. I would have asked how much
3 they spent.

4 BY MR. JENSEN:

5 **Q. Why would you have asked how much**
6 **they spent on each of those?**

7 A. I believe.

8 MR. NELSON: Objection. He is not an
9 expert witness.

10 MR. JENSEN: I'm asking him in
11 relation to this particular firm. He said this
12 particular form, if he had been filling this
13 out, this is what he would have asked. And I'm
14 asking him why he would have asked for that.

15 MR. NELSON: It's not relevant. He's
16 a fact witness. He didn't complete the form.

17 MR. JENSEN: His employee did. His
18 agent did.

19 MR. NELSON: What's the relevance?
20 He would have to speculate as to his employees'
21 thoughts.

22 MR. JENSEN: I'm asking him his

1 thoughts. It's his name. It's his business
2 that signed this; what his business practice
3 are in relation to filling out --

4 MR. NELSON: It has no relevance.

5 MR. JENSEN: All right. Noted.

6 Thank you. Go ahead and answer the question.

7 MR. PISHEVAR: Don't speculate.

8 You're a fact witness.

9 MR. JENSEN: Do not instruct the
10 witness, sir.

11 MR. PISHEVAR: If you want to note
12 him as a expert witness, note him as an expert
13 witness, pay his hourly rate. Okay. You're
14 not going to backdoor this.

15 MR. JENSEN: No. I'm not
16 backdooring. I'm asking a factual question.
17 You're instructing the witness --

18 MR. PISHEVAR: It's not a factual
19 question.

20 MR. JENSEN: It is. Go ahead and
21 answer it.

22 MR. PISHEVAR: Don't answer it.

1 MR. JENSEN: What's your basis for
2 instructing him not to answer?

3 MR. PISHEVAR: He's a fact witness.
4 Don't speculate.

5 MR. JENSEN: Your instruction for
6 instructing him not to answer is that it calls
7 for speculation?

8 MR. PISHEVAR: He is not here to --
9 do you want to pay his hourly rate? Do you
10 want to pay his hourly rate?

11 MR. JENSEN: I'm asking you a
12 question. Is your basis for instructing him
13 not to answer is that the question calls for
14 speculation?

15 MR. PISHEVAR: Are you willing to pay
16 his hourly rate for today?

17 MR. JENSEN: Will you answer my
18 question, sir?

19 MR. PISHEVAR: I answered your
20 question. I already told you I'm not going to
21 allow a fact witness to render professional
22 opinions.

1 MR. JENSEN: Okay. That's fine.

2 MR. PISHEVAR: He's not noted for

3 that here today.

4 MR. JENSEN: Noted. Now will you

5 answer my question? Is your basis for

6 instructing him not to answer this question is

7 that it calls for speculation?

8 MR. PISHEVAR: I just told you what

9 it is.

10 MR. JENSEN: Will you answer my

11 question, sir?

12 MR. PISHEVAR: I did.

13 MR. JENSEN: Answer it.

14 MR. PISHEVAR: Are you listening to

15 me?

16 MR. JENSEN: Answer the question.

17 MR. PISHEVAR: Go back and read the

18 transcript.

19 MR. JENSEN: Will you answer this

20 question: Is your basis for instructing him

21 not to answer this question that it calls for

22 speculation.

1 MR. PISHEVAR: I already answered
2 your question.

3 BY MR. JENSEN:

4 Q. Okay. Will you answer my question,
5 sir?

6 A. No.

7 Q. What is your basis -- sir, what is
8 your basis for refusing to answer my question?

9 MR. PISHEVAR: Don't answer that. I
10 already said what the basis is.

11 MR. JENSEN: What is your basis for
12 instructing him not to answer my question what
13 his basis is for refusing to ask my question.

14 MR. PISHEVAR: Do you want me to just
15 repeat or make the transcript longer?

16 MR. JENSEN: What is the basis for
17 that refusal?

18 MR. PISHEVAR: Are you listening to
19 me? He is not noted as an expert. Okay.

20 MR. JENSEN: That is not a basis --

21 MR. PISHEVAR: Deposition 101.

22 MR. JENSEN: Let's go off the record

1 for a minute here.

2 MR. PISHEVAR: Let's not. Keep it on
3 the record, please.

4 BY MR. JENSEN:

5 Q. Okay. Sir, will you answer my
6 question?

7 A. No.

8 MR. JENSEN: What is your basis for
9 refusing to answer that question?

10 MR. PISHEVAR: Don't even answer
11 these questions. I've already --

12 MR. JENSEN: You're telling me that I
13 can't ask him what the basis for refusing to
14 answer my question is?

15 MR. PISHEVAR: I've already said it.
16 Go read the transcript.

17 MR. JENSEN: I'm asking him what's
18 the basis for refusing to answer my question?

19 MR. PISHEVAR: I told you what the
20 basis is.

21 MR. JENSEN: Let's go off the record.
22 Let's take a minute. Will you please come

1 outside?

2 MR. PISHEVAR: We're going to do it
3 right on the record.

4 MR. JENSEN: We'll go off the record.

5 MR. PISHEVAR: I don't consent to
6 going off the record.

7 MR. JENSEN: Will you come outside,
8 please.

9 MR. PISHEVAR: I want to do it on the
10 record, stay right here. Keep it on the
11 record.

12 MR. JENSEN: Adrian, will you come
13 out and talk to me, please?

14 MR. NELSON: You know that's not
15 appropriate.

16 MR. JENSEN: I'm asking for both of
17 you to come out and talk to me off the record.
18 Will you do that.

19 MR. PISHEVAR: We can ask the witness
20 to step outside and we can talk on the record
21 if that's what your concern is.

22 MR. NELSON: All right. That's a

1 solution. Can you just step out, please,
2 Isacco.

3 (The witness is excused.)

4 MR. JENSEN: You can object to the
5 fact that he's a fact witness, and I'm asking
6 him expert questions. These are not expert
7 questions. This is his business. He completed
8 this form. I'm asking him specific questions
9 about his basis for his agent who completed
10 this form. That's not expert testimony, that's
11 factual testimony.

12 MR. PISHEVAR: It's not factual
13 testimony when you're asking him about what
14 thought processes his employee went through.

15 MR. NELSON: If he had an independent
16 understanding of Philip's thought process in
17 completing that form, then it would be relevant
18 for you to ask these questions. He's already
19 testified he never had that conversation with
20 Philip.

21 So him testifying about what he would have
22 done had he completed this form is irrelevant.

1 It's irrelevant.

2 MR. JENSEN: Okay. Now, relevancy is
3 totally different from what AP is saying, and
4 instructing a witness not to answer an
5 irrelevant question is totally out of line.
6 Would you agree with that?

7 MR. NELSON: What he is raising as an
8 objection that you're trying to ask questions
9 as an expert. You're saying I'm asking them as
10 factual questions and my statement is that
11 there's no factual foundation for your
12 questions.

13 MR. JENSEN: Okay. That's fine.
14 What's your basis for instructing him not to
15 answer a question that has no factual basis?

16 MR. NELSON: If you're willing to
17 stipulate on the record that you're not asking
18 him to provide expert opinions, then we may be
19 able to move forward. But as it sits right
20 now, there's no factual foundation for these
21 questions. He didn't prepare the returns. He
22 didn't discuss them with his son, so there's no

1 facts that he can provide. All he's doing is
2 speculating as to what he would have done.

3 MR. JENSEN: But that is not a basis
4 for instructing the witness not to answer --
5 would you pull up the rules for federal
6 procedure --

7 MR. NELSON: I'm not having that
8 discussion. I understand what the rule says
9 and I agree with you that the rule does say
10 that. What I'm saying is that we need a
11 stipulation that he's not testifying as an
12 expert and that we have a continuing objection
13 to this line of questioning because there's no
14 foundation.

15 MR. JENSEN: Okay. That's fine but
16 instructing him not to answer a question for
17 which there is no factual basis --

18 MR. NELSON: I'm moving beyond that.
19 I'm trying to get to a solution. So are you
20 willing to stipulate to those two points.

21 MR. JENSEN: That's fine. That he's
22 not offering expert testimony.

1 MR. NELSON: And that there's no
2 foundation for him to answer these questions.

3 MR. JENSEN: No. I'm not willing to
4 stipulate to that. If you object to that,
5 that's fine. You can object on the record and
6 note that. I'm not stipulating to that.

7 MR. NELSON: Let me speak to Afshin
8 in the hall.

9 MR. JENSEN: Okay. Off the record.

10 (An off-the-record discussion was held.)

11 MR. JENSEN: Back on the record.

12 BY MR. JENSEN:

13 **Q. I want to make it clear. I'm not**
14 **asking you to provide expert testimony. I'm**
15 **asking you as the sole proprietor of this**
16 **business, when your proprietorship received**
17 **this information how you would have handled it**
18 **if you would have been in charge with that?**

19 MR. PISHEVAR: Objection. Same basis
20 and it's going to be a continuing objection.

21 MR. JENSEN: Noted. Please answer
22 the question.

1 A. Over and above what my son asks for
2 in this E-mail I would have asked for other
3 costs.

4 BY MR. JENSEN:

5 **Q. Why would you have asked for those**
6 **other costs?**

7 A. I think that's what the form is
8 asking for, both salary and material.

9 **Q. And is there an obligation on behalf**
10 **of the client submitting that information to**
11 **monitor those costs?**

12 A. I don't know the answer to that.

13 **Q. Do you have other clients that have**
14 **filed a 501H election?**

15 A. No.

16 **Q. So this is the first one?**

17 A. Yes.

18 **Q. Is it typical for Philip to file an**
19 **amended return without you knowing about it?**

20 A. No.

21 **Q. Why is that?**

22 A. We file almost all our returns

1 electronically and I'm the ERO.

2 **Q. Was this amended return filed**

3 **electronically?**

4 A. Cannot be filed electronically.

5 **Q. Will you look at the signature block**

6 **again. Do you know whose signature that is?**

7 A. Trita, I think but I -- actually no,

8 I don't know whose signature that is.

9 **Q. Do you know when he signed that?**

10 A. No.

11 **Q. Do you know where he signed that?**

12 A. No.

13 **Q. Did you ask Philip?**

14 A. No.

15 **Q. Did Philip volunteer that**

16 **information?**

17 A. No.

18 **Q. Will you flip back over to**

19 **Defendant's Exhibit No. 3.**

20 MR. JENSEN: Actually, we're going to

21 do a new exhibit. This is Defendant's Exhibit

22 No. 4.

1 (Deposition Exhibit No. 4 was marked for
2 identification.)

3 BY MR. JENSEN:

4 Q. So in answer to part 4 of the return
5 line 4 where it says, "Did the organization
6 engage in lobbying activities?" Where would
7 you go to find the definition of what lobbying
8 activities mean?

9 A. I Google it.

10 Q. You would Google it?

11 A. Yes.

12 Q. What's your understanding of that
13 definition as it's used there?

14 A. Lobbying activities?

15 Q. Yes.

16 A. Attempts to influence legislation,
17 attempts to deal with members of the executive
18 branch.

19 Q. That sounds fairly straightforward;
20 is that right?

21 A. Yes.

22 Q. How did you know to put no in

1 **response to that question?**

2 A. I asked Ms. Nikki are you aware of
3 any lobbying activities by NIAC. This was in
4 May of 2009. She said she was not aware of
5 anything.

6 Q. So in completing this return, your
7 basis for entering no in response to line 4 was
8 Ms. Nikki's representation that she was not
9 aware that NIAC engaged in lobbying?

10 A. That's correct.

11 Q. Will you turn to Defendant's
12 Exhibit 4. Have you seen this document before?

13 A. No.

14 Q. In the upper right-hand corner it
15 says, Department of Treasury, Internal Revenue
16 Service; is that correct?

17 A. Yes.

18 Q. Does this appear to be the 2008
19 instructions for Schedule C published by the
20 IRS?

21 A. Yes.

22 Q. Let's turn to page, if you look on

1 **page 4 in the first column, are these**
2 **instructions on whether or not a 501C3 is**
3 **engaged in lobbying activity? Do they appear**
4 **to be that?**

5 MR. PISHEVAR: Just a reminder, I do
6 have a continuing objection.

7 A. Where specifically are you reading?

8 BY MR. JENSEN:

9 Q. **Starting on page 3 it says part 2A,**
10 **lobbying activity?**

11 A. What's the question?

12 Q. **My question is does this appear to**
13 **be the instructions for completing 2A lobbying**
14 **activity for Schedule C?**

15 A. Yes.

16 Q. **If you look where it says in bold**
17 **line 1A enter the amount the organization**
18 **expended for grass roots lobbying**
19 **communications?**

20 A. We didn't complete part 2A, that's
21 for organizations that have filed Form 5768
22 election of 501H.

1 MR. PISHEVAR: I'm going to instruct
2 the witness to answer the question. If he asks
3 you to read something, then read it --

4 A. Okay. Okay.

5 BY MR. JENSEN:

6 Q. Let's look -- I'm sorry. On page 4
7 it says part 2B, lobbying activity?

8 A. Yes.

9 Q. Then on the top column at page 5 it
10 says, "Organizations should answer yes if it is
11 engaged in lobbying activity." Then it lists
12 examples of such lobbying activities. Those
13 include sending letters or publications to
14 government officials or legislators, meeting
15 with or calling government officials or
16 legislators, sending or distributing letters or
17 publications to members or to the general
18 public or using direct mail placing
19 advertisements including press releases,
20 holding news conferences or holding rallies or
21 demonstrations. Does that sound pretty
22 straightforward about what is and what is not

1 **lobbying activities?**

2 A. Straightforward as an IRS
3 publication can be.

4 MR. JENSEN: Let's take a look at
5 Exhibits 5 and 6.

6 (Deposition Exhibit Nos. 5-6 were marked for
7 identification.)

8 BY MR. JENSEN:

9 **Q. What is that document that you're**
10 **looking at?**

11 A. A letter to the Honorable Melissa
12 Bean signed by Trita Parsi.

13 **Q. What is the substance of that**
14 **letter?**

15 MR. NELSON: Counsel, I think it's
16 appropriate before you ask him a question, let
17 us look at the documents. We're not getting
18 them as you're asking him.

19 MR. JENSEN: Okay. That's fine.

20 MR. NELSON: I know he's trying to
21 pull them out, but if we could have a chance to
22 see them.

1 MR. PISHEVAR: I just have a
2 continuing objection.

3 MR. JENSEN: The objection is what?

4 MR. PISHEVAR: You're asking him to
5 look at letters he hasn't seen before and then
6 I presume you're going to ask him to give you
7 an opinion of some sort as an expert.

8 MR. JENSEN: Well, I haven't done
9 anything yet. If I do that, then you can
10 object.

11 MR. PISHEVAR: Well, I have a
12 continuing objection.

13 MR. JENSEN: To what?

14 MR. PISHEVAR: To the whole line of
15 questioning.

16 MR. JENSEN: I haven't started my
17 questions.

18 MR. PISHEVAR: Again, he's a fact
19 witness.

20 MR. JENSEN: I'm not sure I
21 understand your objection. You're objecting to
22 me showing him those documents?

1 MR. PISHEVAR: I'm telling you I have
2 a continuing objection and motion to strike any
3 opinion you solicit from a nonexpert witness.

4 MR. JENSEN: Okay. Well, if I
5 solicit an opinion then, you can make a motion
6 to strike.

7 MR. PISHEVAR: I'm reminding you I
8 have a continuing objection.

9 MR. JENSEN: Noted for the record
10 that Mr. AP Pischevar has a continuing
11 objection.

12 BY MR. JENSEN:

13 **Q. So these two letters, have you had a**
14 **chance to review those two?**

15 A. Just now. Yes.

16 **Q. The first one you said was a letter**
17 **to Congresswoman Bean; is that correct?**

18 A. Yes.

19 **Q. And what is the substance or the**
20 **crux of this letter?**

21 A. It's an invitation to a NIAC
22 sponsored forum.

1 **Q. Would you say that this falls under**
2 **the category of lobbying activities we just**
3 **read?**

4 MR. PISHEVAR: Continuing objection.
5 You're soliciting an expert opinion.

6 A. Not this letter. No.

7 BY MR. JENSEN:

8 **Q. Why not?**

9 A. It's just inviting her to a forum.

10 **Q. What about the ex -- so this is not**
11 **a lobbying activity inviting --**

12 MR. PISHEVAR: Asked and answered.
13 Ask another question, please.

14 MR. JENSEN: -- inviting her to a
15 forum in which NIAC is urging attendees to take
16 pursuant positions on U.S. Iran policy would
17 not be lobbying activity in your opinion?

18 MR. PISHEVAR: Objection. Asked and
19 answered. I refer counsel to look at the
20 transcript.

21 BY MR. JENSEN:

22 **Q. Thank you. Go ahead and answer the**

1 **question, please.**

2 A. It's just an invitation to me.

3 **Q. What is the event?**

4 MR. PISHEVAR: The document speaks
5 for itself.

6 A. It's a forum.

7 BY MR. JENSEN:

8 **Q. A forum and what's the purpose?**

9 A. NIAC sponsored forum on U.S. Iranian
10 policy.

11 **Q. So in your opinion, inviting a**
12 **congresswoman to attend a forum in which NIAC**
13 **will discuss the future of U.S. Iran policy and**
14 **the rising tensions between U.S. and Iran and**
15 **stating that America urgently needs a new and**
16 **more effective U.S. Iran policy is not lobbying**
17 **under the definitions we just read under your**
18 **Schedule C?**

19 MR. PISHEVAR: Objection. Asked and
20 answered.

21 A. It's my understanding. Yes.

22 BY MR. JENSEN:

1 **Q. Will you turn to the next letter,**
2 **please?**

3 A. Yes.

4 **Q. And what is this letter?**

5 A. It's to Congressman Carson.

6 MR. PISHEVAR: Same series of
7 objections.

8 BY MR. JENSEN:

9 **Q. What does this letter state? What's**
10 **the substance of this letter?**

11 A. They're thanking him for his
12 leadership in sponsoring House Resolution 1410.

13 **Q. Is it your opinion that this letter**
14 **would fall under the activities of lobbying as**
15 **we see under Schedule C?**

16 MR. PISHEVAR: Same series of
17 objections.

18 A. Yes.

19 BY MR. JENSEN:

20 **Q. This would be lobbying?**

21 A. Yes.

22 **Q. Why is it lobbying?**

1 A. There's a specific bill here.

2 MR. PISHEVAR: Same continuing

3 objection.

4 BY MR. JENSEN:

5 Q. Do you know if NIAC engaged in
6 activity like this in either 2007, 2006 or
7 2005?

8 A. I don't know.

9 MR. PISHEVAR: Objection to like
10 this.

11 BY MR. JENSEN:

12 Q. Good point. Do you know if NIAC
13 engaged in any activities similar to those
14 outlined in this letter in 2007, 2006 or 2005?

15 A. I don't know.

16 MR. PISHEVAR: Same objection.

17 BY MR. JENSEN:

18 Q. Do you know if they ever encouraged
19 sponsorship of any legislation in 2007, 2006 or
20 2005?

21 A. I don't know.

22 Q. When you went to their website,

1 earlier you testified that you went to their
2 website during the 2007, 2006, 2005, do you
3 recall ever seeing on their website their
4 support of any legislation or pending
5 legislation?

6 A. I don't believe that I ever saw
7 anything of that nature in these three years
8 mentioned.

9 MR. PISHEVAR: Same objection.

10 BY MR. JENSEN:

11 Q. If you had seen that at that time
12 that point in time, how would you have handled
13 it.

14 A. I would have raised the issue with
15 Ms. Nikki.

16 MR. PISHEVAR: Continuing objection.

17 BY MR. JENSEN:

18 Q. Similar to how you did in May of
19 2009?

20 A. Yes.

21 BY MR. JENSEN:

22 Q. Can you turn to page 2 of Schedule C

1 of the amended return?

2 A. (The witness complies.)

3 Q. At the bottom of that page there
4 appears to be a table. It says, "Lobbying
5 expenditures during four year averaging
6 period." Do you see that, sir?

7 A. Yes.

8 Q. Under the calendar year for 2005 for
9 lobbying nontaxable amount, what is entered
10 there?

11 A. Zero.

12 Q. For calendar year 2006 the lobbying
13 amount, what is entered there?

14 A. Zero.

15 Q. For the calendar year 2007 the
16 lobbying amount, what is enter there had?

17 A. Zero.

18 Q. Did you complete this schedule?

19 A. No.

20 Q. Were you consulted by Philip?

21 A. No.

22 Q. Did Philip complete the schedule to

1 **the best of your knowledge?**

2 A. I don't know.

3 **Q. Did anyone consult you on whether or**
4 **not these were accurate numbers?**

5 A. No.

6 MR. JENSEN: Showing you a document
7 that we are going to label Exhibit No. 7.

8 (Deposition Exhibit No. 7 was marked for
9 identification.)

10 A. (The witness complies.)

11 BY MR. JENSEN:

12 **Q. Have you had a chance to review this**
13 **document, sir?**

14 A. Yes.

15 **Q. Have you seen this document before?**

16 A. No.

17 **Q. What does this document appear to**
18 **be?**

19 A. E-mail.

20 **Q. Do you know who Babak Talebi is?**

21 A. No.

22 **Q. Do you know who Emily Blount is?**

1 A. Yes.

2 Q. So is Emily Blount?

3 A. She's an employee of NIAC.

4 Q. Do the activities listed in this

5 E-mail would that fall under the category of

6 lobbying activity as we read?

7 MR. PISHEVAR: Same continuing

8 objection. You're asking a lay witness an

9 expert opinion.

10 A. It would appear.

11 BY MR. JENSEN:

12 Q. Just so we're clear, you're the one

13 who completed their 2007 tax return; is that

14 correct?

15 A. This took place in 2006.

16 Q. Did you complete their 2006 tax

17 return?

18 A. Yes.

19 Q. In response to the question that we

20 read before, did NIAC engage in lobbying for

21 2006, what did you put?

22 A. I put no.

1 **Q. If you had seen this document, would**
2 **you have put no for 2006?**

3 MR. PISHEVAR: Objection.

4 A. I would have put yes.

5 MR. JENSEN: I'd like to show what
6 you we're going mark Defendant's Exhibit No. 8.

7 (Deposition Exhibit No. 8 was marked for
8 identification.)

9 BY MR. JENSEN:

10 **Q. Have you seen this document before,**
11 **sir?**

12 A. No.

13 **Q. At the top, what does it say?**

14 A. Iran working session, January 26,
15 2007.

16 **Q. Under Iran priorities it appears to**
17 **say, Introduce legislation for U.S. diplomacy**
18 **towards Iran, introduce U.S. legislation of bar**
19 **funding for U.S. military tax in Iran, call**
20 **members of congress in general lobbying,**
21 **support legislation stating no attack on Iran,**
22 **introduce a resolution to not permit Iraq war**

1 to expand across the boarder and use existing
2 resolutions to mobilize roots. Do these
3 activities sound like lobbying to you, sir?

4 MR. PISHEVAR: Same objection.

5 A. Yes.

6 BY MR. JENSEN:

7 Q. If you received this document -- did
8 you prepare NIAC's 2007 tax return?

9 A. Yes.

10 Q. In response to the question in
11 Section 2, line 4 where it asks whether they
12 engaged in lobbying activities, what did you
13 put?

14 A. I put no.

15 Q. If you had seen this document when
16 you prepared it in 2007, would you have put no?

17 A. No. I would have put yes.

18 MR. PISHEVAR: For the record, this
19 document seems to be regarding some event that
20 took place with an individual acting as a
21 facilitator for that particular event. This is
22 the subject matter of that event.

1 BY MR. JENSEN:

2 Q. Will you turn back to Exhibit No. 1,
3 Schedule C, that table that we were looking at
4 before. Under 2D it says grass roots
5 nontaxable amount. Do you see that, sir?

6 A. Yes.

7 Q. For grass roots nontaxable amount
8 for calendar year 2005, what does it say there?

9 A. Zero.

10 Q. For calendar year 2006, what does it
11 say there?

12 A. Zero.

13 Q. For calendar year 2007, what does it
14 say there?

15 A. Zero.

16 Q. Did anyone consult you on whether or
17 not NIAC had any grass roots expenditures for
18 those years in preparing the schedule?

19 A. No.

20 Q. What is your understanding of what
21 grass roots lobbying is, sir?

22 A. I don't know.

1 **Q. Did you ever have any conversations**
2 **with anyone about whether NIAC engaged in grass**
3 **routes lobbying?**

4 A. The only conversation I ever had was
5 with Ms. Nikki in May of '09 where I asked her
6 does NIAC engaged in lobbying it was a general
7 question and she responded, not to the best of
8 her knowledge.

9 **Q. But you didn't specifically discuss**
10 **grass roots?**

11 A. We did not discuss it beyond it.
12 That was the sum and substance of that
13 conversation.

14 **Q. Did you ever talk to Trita Parsi**
15 **about grass roots lobbying?**

16 A. I never met him until August of last
17 year.

18 **Q. Did you ever talk to him on the**
19 **phone?**

20 A. No.

21 **Q. What is your understanding of what**
22 **NIAC did?**

1 A. Promotion of networking and social
2 activities for Iranian Americans.

3 **Q. Let's go back in the figures on**
4 **Schedule C, the page right before the one we**
5 **had been looking at. You said that these**
6 **figures were 10 percent of three employee**
7 **salaries; is that correct?**

8 A. That's what I said.

9 **Q. And your basis for that knowledge is**
10 **Philip; is that correct?**

11 A. Yes.

12 MR. JENSEN: Mark this as 9, please.

13 (Deposition Exhibit No. 9 was marked for
14 identification.)

15 BY MR. JENSEN:

16 **Q. Have you seen this document before,**
17 **sir?**

18 A. No.

19 **Q. At the top it says NIAC payroll**
20 **summary annual report 2008; is that correct?**

21 A. Correct.

22 **Q. Do you have any reason to believe**

1 **this is not an accurate reflection of the**
2 **payroll for 2008 for NIAC?**

3 A. I have no idea.

4 Q. **So you have no reason to believe**
5 **that this is not an accurate --**

6 A. I don't know the answer to that
7 question.

8 Q. **Will you look under Emily Blount's**
9 **total gross pay?**

10 A. Uh-huh.

11 Q. **And what is that number?**

12 A. \$39,339.71.

13 Q. **If you turn back over to 1D under**
14 **Schedule C? What is that number?**

15 A. \$39,034.

16 Q. **It appears that the \$39,034 number**
17 **is approximately 10 percent -- or precisely**
18 **rounded up to the dollar precisely 10 percent**
19 **of her salary for 2008; is that fair? Is that**
20 **accurate?**

21 A. Yes, it appears to be.

22 Q. **Will you look under Patrick's**

1 adjusted gross pay for 2008?

2 A. \$19,958.31.

3 Q. On Schedule C the line that calls
4 for publications or published or broadcast
5 statements. What is the entry for that line?

6 A. \$1,996.00.

7 Q. That appears to be exactly
8 10 percent of Patrick's annual salary for 2008
9 rounded up to the dollar; is that correct?

10 A. It appears as such.

11 Q. Will you look at Trita Parsi's
12 annual salary for 2008?

13 A. \$88,416.63.

14 Q. And will you look on Schedule C
15 where it says the line for direct contact with
16 legislators, their staffs, government officials
17 or legislative body?

18 A. \$8,841.00.

19 Q. That appears to be 10 percent
20 rounded up to the dollar exactly of Trita
21 Parsi's annual salary of 2008; is that correct?

22 A. Yes.

1 **Q. When you see this now knowing that**
2 **your name is on the front of this prepared**
3 **return, does that cause you concern, sir?**

4 A. No.

5 MR. PISHEVAR: Objection.

6 BY MR. JENSEN:

7 **Q. Why not?**

8 A. That's what we were instructed to
9 do.

10 **Q. Do you think that NIAC kept accurate**
11 **records of their expenditures for each of these**
12 **three line items?**

13 A. I don't know.

14 **Q. But you do know that their basis for**
15 **entering in these three line items is**
16 **10 percent of these three individual salaries;**
17 **is that correct?**

18 A. I do know that.

19 **Q. If that is the sole basis for them**
20 **entering in these three line items, does that**
21 **give you concern, sir?**

22 A. No, sir.

1 MR. PISHEVAR: Same objection.

2 BY MR. JENSEN:

3 Q. Why not?

4 A. We did what we were instructed to
5 do.

6 Q. So it's your obligation as the tax
7 preparer to assume that the client who is
8 giving you the information is giving you fair
9 and accurate information; is that correct?

10 A. That's correct.

11 Q. You have no affirmative obligation
12 to look behind numbers that NIAC is giving you
13 to determine whether or not they are accurate
14 numbers?

15 A. If I suspected fraud, I would have
16 an obligation but I don't suspect fraud in this
17 case.

18 Q. Why not?

19 A. The numbers are very clear,
20 straightforward.

21 Q. The numbers for mailings to members
22 legislators of the public, the fact that they

1 **computed that based on 10 percent of Emily**
2 **Blount's salary does not seem fraudulent to**
3 **you?**

4 A. No.

5 **Q. Why not?**

6 A. I would have no basis and fact to
7 think that that was a fraudulent number.

8 **Q. You have no obligation to keep**
9 **accurate books of how much you expend on each**
10 **of these line items?**

11 MR. NELSON: Objection. Who is the
12 you?

13 BY MR. JENSEN:

14 **Q. Does NIAC have an affirmative**
15 **obligation to keep accurate books of how they**
16 **are responding on each of these line items?**

17 A. Yes.

18 BY MR. JENSEN:

19 **Q. Did they do that in 2008?**

20 A. No, not really.

21 **Q. Not at all, in fact, right? All**
22 **they did is estimate based on three individuals**

1 **whose lobbying activities, 10 percent of their**
2 **salary and put those numbers in there; isn't**
3 **that correct?**

4 A. That's correct.

5 MR. PISHEVAR: I'm going to move to
6 strike any reference to fraud or fraudulent and
7 reassert my continuing objection.

8 MR. JENSEN: What's your basis for
9 moving to strike fraud or fraudulent.

10 MR. PISHEVAR: You have no basis to
11 elect fraud.

12 MR. JENSEN: He's the one that said
13 it.

14 MR. PISHEVAR: He said if he suspect
15 fraud and you're making allegations that it is
16 fraudulent.

17 MR. JENSEN: I was making out
18 allegations? He's the one that answered the
19 question.

20 MR. PISHEVAR: I made my motion to
21 strike.

22 MR. JENSEN: Fair enough. Let's take

1 a real quick break. I don't think we're going
2 to go too much longer but just a couple of
3 minutes.

4 (A break was taken at 12:03 p.m.)

5 (Deposition resumed at 12:10 p.m.)

6 BY MR. JENSEN:

7 **Q. I want to get back to you and your**
8 **relationship with Philip. Were you upset that**
9 **he filed an amended return without your**
10 **knowledge?**

11 MR. PISHEVAR: Objection.

12 A. I don't know that I would use that
13 word. He should have told me.

14 BY MR. JENSEN:

15 **Q. Why should he have told you?**

16 A. I just have a need to know.

17 **Q. Did you change your policy?**

18 A. Because of the deposition and
19 everything that's going on, I have not
20 discussed it with him. I will talk to him
21 afterwards.

22 **Q. And when you say talk to him, what**

1 **will you tell him?**

2 A. Send me the tax return.

3 **Q. But he is not to file an amended**
4 **return?**

5 A. No. He can file an amended tax
6 return, just send me a copy.

7 **Q. Without you knowing is my question?**

8 A. Yes.

9 **Q. Do you know why he did it in this**
10 **case?**

11 A. No, I don't.

12 **Q. And you did not ask him?**

13 A. No.

14 **Q. Did you feel obligated to ask him as**
15 **his employer why he did this?**

16 A. No.

17 **Q. Did you take any disciplinary action**
18 **against him?**

19 A. No.

20 **Q. Why not?**

21 A. There is no disciplinary action
22 required. This is an accurate tax return.

1 **Q. But filing it without your knowledge**
2 **is something that you have changed?**

3 A. I have not changed that yet. No.

4 **Q. But were you unhappy that it was**
5 **filed without your knowledge?**

6 MR. PISHEVAR: Objection.

7 A. Surprised is the word I would use.

8 BY MR. JENSEN:

9 **Q. Surprised. Why were you surprised?**

10 MR. PISHEVAR: We went over this but.

11 A. I would have liked to have known.

12 MR. PISHEVAR: Asked and answered.

13 BY MR. JENSEN:

14 **Q. You would have liked to have known**
15 **because it's not good policy for him to be**
16 **filing returns with your name on it --**

17 A. No. Because it's important that I
18 know what's going on with our clients.

19 **Q. In this case, you did not know what**
20 **was going on with your client; is that correct?**

21 A. That's correct.

22 **Q. Why did you not know what was going**

1 **on with your client?**

2 A. He didn't tell me.

3 **Q. Why did he not tell you?**

4 A. I can't answer that question.

5 **Q. You're his boss, correct?**

6 A. Yes.

7 **Q. And you should have known that this**

8 **was filed?**

9 A. Correct.

10 **Q. You did not know that this was**

11 **filed?**

12 A. Did not know.

13 MR. PISHEVAR: Asked and answered.

14 BY MR. JENSEN:

15 **Q. So why did he do it?**

16 A. I can't answer that question. I

17 mean, I do not know.

18 **Q. And you didn't ask him?**

19 A. I did not ask him.

20 MR. PISHEVAR: Objection. Asked and

21 answered. This is the tenth time we've been

22 over this I think.

1 BY MR. JENSEN:

2 Q. Why did you not ask him?

3 A. Because of this deposition I did not
4 want to get into it. I wanted to come in here
5 and answer your questions honestly and
6 forthrightly without having something else or
7 someone else interject.

8 Q. That someone or something else is
9 your only employee; is that correct?

10 A. That's correct.

11 Q. And you intentionally avoided asking
12 him questions about his conduct because you
13 wanted to come into this deposition and tell me
14 that you did not know; is that what you're
15 telling me?

16 MR. NELSON: Objection.
17 Mischaracterization?

18 A. No. I wanted to come into this
19 deposition cold.

20 BY MR. JENSEN:

21 Q. What does that mean?

22 A. In other words, you ask the

1 questions, I'll give you the answers to the
2 best of my knowledge.

3 **Q. But you intentionally did not**
4 **acquire knowledge because you did not want to**
5 **answer my questions?**

6 A. I did not want to acquire the
7 knowledge. I wanted to know what these numbers
8 came from, that was it at that point.

9 **Q. Why did you just want to know where**
10 **those numbers came from and not why he filed it**
11 **without your knowledge?**

12 A. Because the numbers are important.

13 **Q. But you just told me it's very**
14 **important that you know what your clients are**
15 **doing?**

16 MR. PISHEVAR: This is argumentative.

17 MR. NELSON: Counsel, do you have
18 other questions because we're going to instruct
19 him. He's answered the questions --

20 MR. JENSEN: We're getting there.
21 Thank you.

22 MR. NELSON: No. We're going to

1 instruct him not to answer anymore questions
2 unless you move on. It's very clear that
3 personal knowledge is the standard for
4 testimony.

5 He's testified to his personal knowledge.
6 He will not be berated because you want him to
7 testify based on someone else's knowledge.

8 MR. JENSEN: Sir, do you feel like
9 I'm berating you?

10 A. At this point, to some extent.

11 BY MR. JENSEN:

12 **Q. Okay. I'm not trying to berate you**
13 **but I am trying to find out whether or not you**
14 **avoided acquiring knowledge because you did not**
15 **want to come in here and tell me what your only**
16 **employee had done?**

17 MR. NELSON: Counsel, he's answered
18 the question. Move on, please?

19 MR. JENSEN: That wasn't a question,
20 sir.

21 MR. NELSON: Move on, please.

22 A. I understand your point, sir.

1 BY MR. JENSEN:

2 Q. Do you agree with my point?

3 A. No, sir.

4 Q. Why not?

5 A. It's an opinion. You're entitled to
6 your opinion. I have a different opinion.

7 Q. Do you know if Philip had any
8 conversations with Trita Parsi or anyone from
9 NIAC after you received the subpoena?

10 A. That's a really general question.
11 Did he have any conversations with Trita or
12 NIAC after I received the subpoena. Yes, I
13 know he did.

14 Q. Who did he have conversations?

15 A. Kevin Cowl.

16 Q. And this is after you received the
17 subpoena?

18 A. That's correct.

19 Q. And what were the nature of those
20 conversations?

21 A. The accounting system going forward.

22 Q. And what about the accounting system

1 **going forward?**

2 A. NIAC would like to redesign it.

3 **Q. To do what?**

4 A. Capture all of the information
5 required on the 990, not only payable vouchers,
6 etc., but their instituting time sheets so that
7 the employees report all of their time by
8 activity and that that will flow into the
9 accounting system.

10 **Q. Is that system up and running now?**

11 A. No.

12 **Q. So what are they doing now to keep
13 track of that information?**

14 A. Right now they're having ADP does
15 their payroll and they're submitting the time
16 sheets and at least they're getting the payroll
17 data broken down by activity.

18 **Q. And when did they start getting the
19 payroll data broken down by activity?**

20 A. 2010.

21 **Q. When in 2010?**

22 A. January 1st.

1 **Q. So prior to January 1st they did not**
2 **breakdown the payroll information by activity?**

3 A. No, not to the best of my knowledge.

4 **Q. What's the basis for your knowledge,**
5 **for you saying that?**

6 A. Well, I have not actually gone over
7 the 2009 financial statements with anybody and
8 I haven't seen them, so, I don't know what was
9 done in the 2009 financial statements.

10 **Q. But you have not seen any breakdown**
11 **of the payroll?**

12 A. I haven't seen anything on the 2009
13 financial statements.

14 **Q. How frequently does Philip talk to**
15 **Kevin Cowl?**

16 A. I don't know.

17 **Q. You produced three documents in**
18 **response to this subpoena; is that correct?**

19 A. Correct.

20 **Q. Do you have any other responsive**
21 **documents?**

22 A. No.

1 **Q. Does Philip have any other**
2 **responsive documents?**

3 A. No, I did ask him that.

4 **Q. Is Philip your employee?**

5 A. Yes.

6 **Q. And so any documents that he has in**
7 **his possession, custody or control you have a**
8 **right to; is that correct?**

9 A. That's correct.

10 **Q. Did he at any point in time have**
11 **documents related to the 2008 amended return?**

12 A. Just those three E-mails.

13 **Q. He did not have any other documents?**

14 A. He did not have any other documents
15 to the best of my knowledge.

16 **Q. So those -- off the record.**

17 (An off-the-record discussion was held.)

18 A. There's no other documents that I'm
19 aware of.

20 BY MR. JENSEN:

21 **Q. Do you know if Philip removed any**
22 **documents from his possession, custody or**

1 **control at any time?**

2 A. I would say no.

3 **Q. And what's your basis for saying no?**

4 **Did you ask him?**

5 A. I did ask him. Yes. He gave us
6 everything that he had.

7 **Q. So all of the documents that he had
8 to prepare the 2008 return were those three --**

9 A. Amended returns.

10 **Q. I'm sorry. Thank you. The 2008
11 amended return, were those three e-mails that
12 you produced to us?**

13 A. That's correct.

14 **Q. He had no other documents?**

15 A. He had no other documents.

16 **Q. And when is the date that he
17 received those E-mails?**

18 A. I don't --

19 MR. JENSEN: Mark this please.

20 (Deposition Exhibit No. 10 was marked for
21 identification.)

22 BY MR. JENSEN:

1 **Q. Are these the three documents that**
2 **you produced to us in response to the subpoena,**
3 **sir?**

4 A. Yes.

5 **Q. What are these documents?**

6 A. E-mails regarding the amendment.

7 **Q. E-mails from who?**

8 A. First is from Philip to Kevin Cowl
9 requesting information for the amendment.

10 **Q. What is the date of that E-mail?**

11 A. November 6, 2009.

12 **Q. So does this help you in determining**
13 **when the amended return was filed?**

14 A. It would be after November 9th,
15 2009.

16 **Q. Will you flip back to the amended**
17 **return? I think it was Exhibit No. 1. Under**
18 **the signature block for Trita Parsi, what is**
19 **the date next to that?**

20 A. June 1st, 2009.

21 **Q. So is that an accurate date based on**
22 **these E-mails that you just showed me?**

1 A. That's the date of the original
2 return.

3 **Q. I'm asking you to look at the**
4 **amended return?**

5 A. I'm looking at the amended return.

6 **Q. So the amended return is dated**
7 **June 1st, 2009?**

8 MR. NELSON: Counsel, I think you're
9 confused. He already testified as to this
10 issue. The schedule is different than the
11 original filing of the tax?

12 MR. JENSEN: Thanks. Let me go
13 there. That's where I'll clear that up some.

14 BY MR. JENSEN:

15 **Q. Can you explain to me how filing the**
16 **amended process works. Does anyone have to**
17 **sign anything?**

18 A. The amended return is a manual
19 return which must be signed by the preparer and
20 the person from the organization who's
21 authorized to sign a tax return.

22 **Q. When is that signed?**

1 A. The date it is submitted.

2 **Q. Where is the signature for this**
3 **amended return?**

4 A. This is a unsigned copy.

5 **Q. This is an unsigned copy. Do you**
6 **have a signed copy of the amended return?**

7 A. I do not, no. I don't generally --
8 one, I rarely file returns on paper; and 2, I
9 don't get signed copies from my clients. I
10 send them to them signed and tell them that
11 they must sign it and mail it in.

12 **Q. So how the process would work, I**
13 **just want to understand and correct me if I'm**
14 **wrong or if I'm mischaracterizing what you're**
15 **telling me. You get a request to complete an**
16 **amended return for someone.**

17 **You complete that amended return and then**
18 **you sign it and date it and then you send that**
19 **to the client and tell them to sign and date**
20 **the document?**

21 A. Correct.

22 **Q. And then you ask for a copy?**

1 A. No, I have a copy.

2 **Q. With just your signature, not with**
3 **the client's?**

4 A. I have an unsigned copy. The IRS
5 does not require me to keep signed copies of
6 tax returns on file, just copies of the tax
7 returns.

8 **Q. Okay. But there is a date next to**
9 **your, the paid preparer's signature; is that**
10 **correct?**

11 A. There is a date.

12 **Q. So when you are completing the**
13 **amended return, you fill it out and you sign**
14 **it?**

15 A. I would redate it.

16 **Q. You would redate it? What does that**
17 **mean?**

18 A. In other words, if I'm doing an
19 amended return for the client, I change the
20 date to the date that I'm actually preparing
21 the return.

22 **Q. And you retain a copy of that?**

1 A. Yes.

2 **Q. Do you have a copy of -- that copy?**

3 A. I do not.

4 **Q. Why not?**

5 A. I don't have it in my possession.

6 **Q. Does Philip have it in his**
7 **possession?**

8 A. Yes, he does.

9 **Q. Are you Philip's boss?**

10 A. Yes.

11 **Q. He is your agent?**

12 A. Yes.

13 **Q. And he has a document that is**
14 **responsive to the subpoena in his possession,**
15 **custody or control; is that correct?**

16 A. He has a copy of the amended tax
17 return.

18 **Q. That was not produced; is that**
19 **correct?**

20 A. I was sent a copy of the amended tax
21 return with the subpoena. I didn't realize
22 that you needed another copy or I would have

1 provided it.

2 **Q. But the copy that I have is not the**
3 **signed copy?**

4 A. I don't know. We don't possess --
5 we don't have a signed copy in your possession.

6 **Q. You have -- right but you have your**
7 **signature?**

8 A. No. I don't sign blank -- I don't
9 sign filed tax returns. I just put them -- I
10 print them and put them in the file.

11 **Q. Okay. I'm a little confused. Let's**
12 **just back up a little bit. So the process is**
13 **you get a request to file an amended return.**
14 **You file that amended return and when you do,**
15 **you change the date for your signature; is that**
16 **correct?**

17 A. Yes.

18 **Q. You make a copy of that. You send**
19 **the copy of the amended return to your client**
20 **and then in your hand you have an amended**
21 **return with the date and signature block that**
22 **is different from the actual original return;**

1 **is that correct?**

2 A. That's correct.

3 **Q. And you're telling me that Philip**
4 **has a copy of this amended return with the date**
5 **for your signature line that is different from**
6 **the --**

7 A. He would have to sign it as the
8 preparer.

9 **Q. Okay. So this copy that I'm even**
10 **referring to as the amended return is not the**
11 **actual amended return that you --**

12 A. I think the only thing that was in
13 the amendment was the Schedule C.

14 **Q. But you would have to do a new**
15 **signature?**

16 A. There is an 11 -- I'm not sure. I
17 have never amended a 990.

18 **Q. You're not sure what?**

19 A. I'm not sure what the form is for a
20 990. In other words, if it was 1120, it's
21 1120X. If it's a 1040, it's a 1040X. I don't
22 know the answer to that for a 990.

1 **Q. Did you show this copy of the form**
2 **to Philip?**

3 A. No.

4 **Q. What did you ask Philip about**
5 **responsive documents?**

6 A. I asked him was there any back up
7 spreadsheet to produce these numbers because I
8 have to provide them to counsel. He said no,
9 it's just 10 percent of their salaries.

10 **Q. And that was it?**

11 A. That was it.

12 **Q. Okay.**

13 A. If he had done a spreadsheet, I
14 would have provided it to you.

15 **Q. You have a copy of this, this is**
16 **Attachment A. I'm just going to read it to**
17 **you, we don't need it as an exhibit.**

18 **"Documents to be produced. All documents**
19 **provided to you by NIAC related to your**

20 **preparation of its amended 2008 tax return."**

21 **Is it your testimony that you have provided all**
22 **those documents?**

1 A. Yes.

2 MR. JENSEN: I don't have any further
3 questions at this time.

4 MR. PISHEVAR: I'm going to renew my
5 continuing objection to move to strike ex pose
6 the deposition pursuant to a notice for a fact
7 witness, not an expert witness. Any expert
8 opinions provided and testimony provided in
9 this case on that nature we have the objection
10 and the motion to strike. The witness will
11 read.

12 THE COURT REPORTER: Did you want a
13 copy of the transcript?

14 MR. PISHEVAR: Yes.

15 (Signature having not been waived, the
16 deposition of GARRETT ISACCO was concluded at
17 12:29 p.m.)

18

19

20

21

22

1 CERTIFICATE OF SHORTHAND REPORTER-NOTARY PUBLIC

2 I, Okeemah S. Henderson, LSR and Notary
3 Public, the officer before whom the foregoing
4 deposition was taken, do hereby certify that
5 the foregoing transcript is a true and correct
6 record of the testimony given; that said
7 testimony was taken by me stenographically and
8 thereafter reduced to typewriting under my
9 direction and that I am neither counsel for,
10 related to, nor employed by any of the parties
11 to this case and have no interest, financial or
12 otherwise, in its outcome.

13 IN WITNESS WHEREOF, I have hereunto set my
14 hand and affixed my notarial seal this
15 day of _____, 2010.

16

17 My Commission Expires:
February 28, 2015.

18

19

Okeemah S. Henderson, LSR
20 NOTARY PUBLIC IN AND FOR
THE DISTRICT OF COLUMBIA

21

22

\$	57:10,15, 18	16:22	9 95:2	54:6,9
\$1,996.00	58:3,10	17:9,12,1 4	96:12	55:11,16, 18,19
57:14	60:6	1994 18:6	98:15,16,	61:5,14,1
105:6	103:6	1996 17:6,9	21 99:2	8,21,22
\$19,958.31	104:17,18	1A 86:17	101:10	62:14
105:2	105:8,19	1D 58:19	2007 42:3	66:6 85:4
\$3,934.00	106:16	59:9	43:2	95:19
57:10	108:1	104:13	94:6,14,1	119:7,9,1
\$39,034	109:1	1st 18:6	9 95:2	2
104:15,16	121:20	54:9	96:15	122:11,15
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