

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF OKLAHOMA

F I L E D

AUG 28 2003

Phil Lombardi, Clerk
U.S. DISTRICT COURT

UNITED STATES OF AMERICA,)

Plaintiff,)

vs.)

Case No. 03-CR-55-C ✓

EDDY PATTERSON and)
JUDITH PATTERSON,)

Defendants.)

ORDER

This matter came before the Court on June 26, 2003, for hearing on pending motions. The Court, having reviewed the pleadings, briefs, applicable law and arguments of counsel, pronounced its decision granting government's motion in limine, and denying all motions filed by the defendants Eddy Patterson and Judith Patterson. The Court now enters this order setting forth with specificity its order granting government's motion in limine.

IT IS THE ORDER OF THE COURT that the defendants and defense counsels are not allowed to argue or present evidence to the jury regarding any statement of the law, including but not limited to, their interpretation of the law, what the law is or should be, what the law does not say, or any attempt to argue that the law is not being properly applied, interpreted, enforced, or that the income tax laws are unconstitutional. Specifically, the defendants and defense counsel will not be allowed to argue or present evidence that the defendants are citizens of the State of Oklahoma but not of the United States; federal courts and federal agencies lack jurisdiction over them; they are non-resident aliens of the United States and therefore federal law does not apply to them; there is no statutory duty and/or authority for the defendants to file income tax; and the defendants were not

required to sign income tax returns because it may have caused them to incriminate themselves in violation of their Fifth Amendment rights. Additionally, the defendants and defense attorneys are prohibited from introducing any arguments and testimony designed to use legal authorities, isolated statutes, and regulations to prove they do not have a legal duty to file or pay federal income taxes.

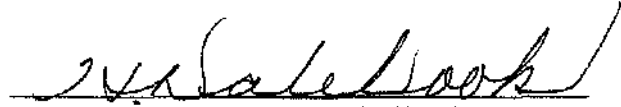
IT IS FURTHER ORDERED BY THE COURT that the defendants and defense attorneys are prohibited from arguing or introducing any evidence of carryforward losses in 2001 they claim would have negated any tax deficiency for the years 1995 through 2000. Specifically, the defendants and defense counsel are prohibited from introducing evidence of (1) a \$550,000 business bad debt, (2) a substantial loss in the stock holdings in NESCO due to bankruptcy of the corporation, (3) a \$302,315 loss in their business Tulsa Sales and Rental, and (4) a \$25,0000 loss in office rental, as evidence that these losses carry back to prior tax years to show that no tax would be owed for tax years 1995 through 2000.

IT IS FURTHER ORDERED BY THE COURT that the defendants and defense attorneys will not argue or introduce before the jury any legal issue raised in their respective motions to dismiss filed herein on May 27, 2003 and denied by the Court on June 26, 2003.

The introduction of these matters are exclusively within the province of the Court, in that they are issues of law and not issues of fact, and are inadmissible. The introduction of these arguments or evidence thereof will only confuse the jury. In the event defense counsel is uncertain as to whether any given question or argument falls within this order in limine, counsel may request to approach the bench, and if granted, may confer with the Court for any necessary clarification outside the hearing of the jury.

Government has brought to the Court's attention evidence that defense counsel, Oscar Stilley, has on previous occasion, in another forum, repeatedly violated orders in limine issued by that court. Violation of orders entered in this case, will not be permitted by this Court. The Court admonishes defense counsels that failure to comply with the terms of this order in limine, may result in their removal from presenting any further evidence or arguments to the jury, and their role being limited to that as a consultant to local counsel, who shall replace them as lead counsel in the case.

IT IS SO ORDERED this 28th day of August, 2003.


H. DALE COOK
Senior United States District Judge