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11 Attorneys for the United States of America

12 IN THE UNITED STATES DISTRICT COURT FOR THE
13 DISTRICT OF ARIZONA

14 GOLDEN WEST HOLDINGS TRUST;
15 TRI-STAR REAL ESTATE
16 INVESTMENT; WILLIAM WADMAN;

17 Plaintiffs,

18 v.

19 UNITED STATES OF AMERICA and
20 INTERNAL REVENUE SERVICE,

21 Defendants.

22 _____
23 AND CONSOLIDATED CASES

Case No. 05-2237 PHX SMM (LEAD)

**DECLARATION OF G. PATRICK
JENNINGS IN SUPPORT OF UNITED
STATES' MOTION FOR SUMMARY
JUDGMENT**

24 I, G. Patrick Jennings declare and state:

- 25 1. I am a trial attorney for the United States Department of Justice, Tax Division,
26 Civil Trial Section, Western. I am assigned as the trial attorney for the United
27 States in the above-captioned case.
- 28 2. Attached hereto are true and correct copies of the following documents:
 1. Certificate of Assessments and Payments, William G. Wadman, V
("Wadman"), 2001, Form 1040.

2. Certificate of Assessments and Payments, Wadman, 2002, Form 1040.
 3. Certificate of Assessments and Payments, Wadman, 2003, Form 1040.
 4. Certificate of Assessments and Payments, Wadman, 2004, Form 1040.
 5. Certificate of Assessments and Payments, Wadman, 2005, Form 1040.
 6. Wadman Bankruptcy Schedules, selected portions, March 27, 2006.
 7. Bank Records JPMorgan Chase Bank, Philip R. Black.
 8. Compass Bank Records, Atlantic Industries Corporation.
 9. Conviction of G. Emerson, aka Wadman, Probation Revocation.
 10. Del Mar Property Sale Listing.
 11. Electronic Direct Deposit Record of Refund to Wadman at Wachovia.
 12. Key West Property Sale Listing dated March 31, 2005.
 13. Suntrust Bank Records, 1-31-2004 to 5-31-2005.
 14. Wachovia Bank Records, 12-11-2003 to 5-10-2005:
 - WBNA 00002 Account Signature Card
 - WBNA 00005 - 00070 Account Statements
 - WBNA 00071 - 00355 Deposits and selected checks.
 15. Declaration of Gary Griffin.
3. The deposits to the Wachovia and Suntrust accounts at Exhibits 13 and 14, attached, are as follows:

Statement Ending*	SunTrust Account #4436 Deposits	SunTrust Account #2670 Deposits	Wachovia Account #7774 Deposits
1/31/04(1/12/04)	\$0	NA	\$3,186.48
2/29/04(2/10/04)	\$10,000.00 transfer	\$5,000.00 transfer	\$0
3/31/04(3/10/04)	\$488,683.00	\$342,326.00	\$405,534.00
4/30/04(4/12/04)	\$0	\$0	\$0
5/31/04(5/10/04)	\$0	\$0	\$0
6/30/04(6/10/04)	\$0	\$0	\$0

1	7/31/04(7/13/04)	\$0	\$0	\$0
2	8/31/04(8/10/04)	\$0	\$0	\$0
3	9/30/04(9/13/04)	\$0	\$0	\$0
4	10/31/04(10/12/04)	\$0	\$355,211.30	\$0
5	11/30/04(11/9/04)	\$4,950.51	\$0	\$0
6	12/31/04(12/10/04)	\$0	\$0	\$0
7	1/31/05(1/11/05)	\$0	\$0	\$0
8	2/28/05(2/9/05)	\$0	\$0	\$3,008.00
9	3/31/05(3/11/05)	\$5,000.00 transfer	\$0	\$523,430.00
10	4/30/05(4/11/05)	\$0	\$0	\$0
11	5/31/05(5/10/05)	\$0	\$0	\$0
11	Total	\$508,633.51	\$702,537.30	\$935,158.48

12 *Wachovia statements in parenthesis.

13 4. For the Suntrust accounts above, for GWHT (ending #4436) and Tri-Star (ending
14 #2670), the significant deposits are described as follows: (1) federal tax refund
15 check in the amount of \$488,683.00 deposited March 29, 2004 (SUN 053-054)
16 (2) federal tax refund check in the amount of \$342,326.00 deposited March 29,
17 2004 (SUN 042-043; (3) three checks totaling \$355,211.30, including a check in
18 the amount of \$135,053 from "United Republic Title" to William Wadman and a
19 check in the amount of \$135,053 from "United Republic Title" to Philip Black
20 (SUN 044, 045, 046, 047).

21 5. For the Wachovia account #7774 in paragraph 3, the major deposits are
22 described as follows: (1) electronic deposit of federal tax refund in the amount of
23 \$404,334 on March 5, 2004; (2) electronic deposit of federal tax refund in the
24 amount of \$523,430 on February 25, 2005. (Jennings Decl., Ex. 11). For the
25 Wachovia account of William G. Wadman, \$927,764 of \$935,158.48 in deposits
26 were tax refunds for the 16 months covered by the subpoena.

1 6. Payments from the Wachovia account included a check for "1408 Albury Street"
2 [the Key West Property] for more than \$47,000. (WBNA 00125).

3 7. Payments from the Wachovia account included two checks for a "bracelet"
4 totalling more than \$30,000. (WBNA 00320, 00322).

5 8. Payments from the Wachovia account which appear to be for improvements to
6 the Del Mar property or the Key West property include checks to (1) Watertight
7 Gutters (WBNA 00340) for \$1,020, (2) to "Artistic Statuary" (WBNA 00242,
8 00257) for \$2360 and \$2765; (3) to the "Patio Shoppe" (WBNA 00247) for
9 \$3093, (4) to the "Lamp House" (WBNA 00237) for \$4416, (5) to "Furniture to Fit"
10 (WBNA 00094) for \$2,000+, (6) to "Burdine Macy" "bedroom set" (WBNA 00113)
11 for \$4,600+, (7) for "1408 Albury" (WBNA 00125) for \$47,000.

12
13 I declare under penalty of perjury that the foregoing is true and correct.

14 Dated: September 26, 2008

/s/ G. Patrick Jennings
G. PATRICK JENNINGS