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11 **IN THE UNITED STATES DISTRICT COURT**
12 **FOR THE DISTRICT OF ARIZONA**

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

16 Plaintiffs,

17 v.

18 UNITED STATES OF AMERICA and
19 INTERNAL REVENUE SERVICE,

20 Defendants

21 _____
22 AND CONSOLIDATED CASES

CASE NO. 05-2237 PHX SMM (LEAD)
DECLARATION OF AVRAM SALKIN

23 I AVRAM SALKIN declare as follows:

24 1. I am the sole shareholder at the law firm of HOCHMAN SALKIN RETTIG TOSCHER
25 & PEREZ, P.C. (the "firm"). The firm has offices in Beverly Hills, California and Honolulu, Hawaii and some
26 of its attorneys practice in the field of taxation, among other areas. I have been a member of the firm and its
27 predecessors since 1960. I have personal knowledge of the business practices and record-keeping practices
28 of the firm.

1 10. The social security number on the individual tax returns matches that of GARY A.
2 EMERSON a former client of the firm. (I understand that the number will be partly redacted before the tax
3 returns are filed with the Court.) Our records show that Mr. EMERSON's file was opened in 1999. Our
4 billing records do not reflect any billings for any period after March of 2001.

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

6 Respectfully submitted:

7 DATED: June 11, 2008

8 
9 _____
10 AVRAM SALKIN, ESQ.

11 280221.1