## UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF NEW YORK

In the Matter of the Tax Liabilities of: John Does, United States Taxpayers Who During the Years Ended December 31, 2000, 2001, 2002, 2003 and 2004 Were (i) Holders of or (ii) Other Final Recipients of Income Attributable to the Interest Earned On Bonds That Comprise City of New Orleans, State of Louisiana, \$75,205,000 Refunding Certificates of Indebtedness, Series 1998B CUSIP Nos. 6476342 W(2), 6476342X(1), 6476342Y(9), 6476342Z(6), 6476343A(0), 646343B(8), 6476343C(6), 6476343D(4), 6476343E(2), 6476343F(9), and 6476343G(7).

5:05-MC-34 (NAM/DEP)

## ORDER

This matter is before the Court upon the United States of America's Ex Parte Petition for Leave to Serve an Administrative John Doe Summons pursuant to 26 U.S.C. § 7609(f). Based upon a review of the petition and accompanying Declaration of Alma Dripps, the Court has determined: (1) that the summons relates to the investigation of an ascertainable group or class of persons; (2) that there is a reasonable basis for believing that such group or class of persons may fail or may have failed to comply with various provisions of the Internal Revenue Code; and (3) that the information sought to be obtained is not readily available from other sources. It is, therefore, hereby

ORDERED that the Internal Revenue Service, through an authorized officer or agent, may issue and serve an Internal Revenue Service "John Doe" summons upon The Bank of New York Trust Company, in substantially the form as attached to the petition as Exhibit A; and it is further

ORDERED that the Internal Revenue Service, through an authorized officer or agent, may issue and serve a summons on any individual or entity who resides in or who is found in

the jurisdiction of this Court that the Internal Revenue Service determines from the records and documents of the Bank of New York Trust Company to be a paying agent with respect to the bonds known as the City of New Orleans, State of Louisiana, \$75,205,000 Refunding Certificates of Indebtedness, Series 1998B, or a nominee, or other trustee bondholder who is holding these bonds for the beneficial owners; and it is further

ORDERED that a copy of this Order shall be served together with the summons and with any subsequent summons served pursuant to this Order.

IT IS SO ORDERED.

DATE: March 7, 2005

Norman A. Mordue
U.S. District Judge