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EXHIBIT 32

FILED
DISTRICT COURT
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BOISE, IDAHO

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IN THE UNITED STATES DISTRICT COURT FOR THE

DISTRICT OF IDAHO

DIVERSIFIED METAL PRODUCTS,)
INC.,)

Plaintiff,)

v.)

T-BOW COMPANY TRUST, INTERNAL)
REVENUE SERVICE, and STEVE)
MORGAN,)

Defendants.)

I, Duane Panter hereby swear (or affirm) that this reproduction of Civil No. 93-405-E-EJL is a true, correct and complete photocopy of a document in my possession.

Duane Panter
2124 Harrison Ave. Medford, Oregon 97501

Civil No. 93-405-E-EJL

UNITED STATES' ANSWER AND CLAIM

The United States of America, through undersigned counsel hereby responds to the numbered paragraphs of plaintiff's complaint as follows:

1. The United States is without information or knowledge sufficient to form a belief as to the truth of the allegations contained in paragraph 1 and, on that basis, denies the allegations.

UNITED STATES ANSWER AND CLAIM - 1

Certified to be a true and correct copy of original filed in my office
Cameron S. Burke, Clerk
United States Courts, District of Idaho
By: *Jill Ay* Deputy Dated: 4-20-90

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2. The United States is without information or knowledge sufficient to form a belief as to the truth of the allegations contained in paragraph 2 and, on that basis, denies the allegations.

3. The United States is without information or knowledge sufficient to form a belief as to the truth of the allegations contained in paragraph 3 and, on that basis, denies the allegations.

4. Denies that the Internal Revenue Service is an agency of the United States Government but admits that the United States of America would be a proper party to this action. Admits that the IRS has served a Notice of Levy on plaintiff for funds owed to defendant Steve Morgan.

5. Admits that the IRS has made a demand on plaintiff for payment of funds owed to Steve Morgan. The United States is without information or knowledge sufficient to form a belief as to the truth of the remaining allegations, and, on that basis, denies the remaining allegations.

6. Admits that Exhibits A and B are attached and are respectively, a copy of a letter from Lonnie Crockett and a copy of a Notice of Levy served by the IRS.

7. The United States is without information or knowledge sufficient to form a belief as to the truth of the allegations contained in paragraph 7 and, on that basis, denies the allegations.

UNITED STATES ANSWER AND CLAIM - 2

Q: The IRS is not an agency of the Dept of Treasury or the US. They must be something else. What else but a corp? 28 USC 1349.

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EXHIBIT 33
US CODE COLLECTION



search

TITLE 28 > PART IV > CHAPTER 85 > Sec. 1349.

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Sec. 1349. - Corporation organized under federal law as party

The district courts shall not have jurisdiction of any civil action by or against any corporation upon the ground that it was incorporated by or under an Act of Congress, unless the United States is the owner of more than one-half of its capital stock

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