



U.S. Department of Justice

Tax Division

Washington, D.C. 20530

November 10, 1998

Mr. Billy J. Brown  
District Director  
Internal Revenue Service  
55 South Market Street  
San Jose, California 95113

Re: Special Agent Joe Banister

Dear Mr. Brown:

I am writing this letter to bring your attention to the outstanding work performed by Special Agent Joe Banister in connection with United States v. M. [REDACTED]. As you probably know, the above case was favorably resolved, as described below. This case was prosecuted by the Department of Justice, Tax Division.

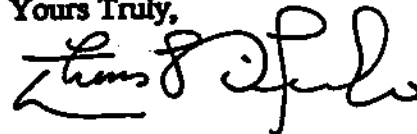
Mr. [REDACTED] owned and operated four service stations in the San Jose, California metropolitan area entitled [REDACTED] that sold gasoline, motor oil, and propane. In addition, at least one of these service stations, Mr. [REDACTED] owned and operated a Food-Mart that sold convenience items. However, Mr. [REDACTED] failed to report a significant amount of income from the sale of these convenience items on his tax returns. Special Agent Banister investigated this case after a referral from the Examination Division. The final case Special Agent Banister referred for prosecution involved the application of a seldom applied method of proof based entirely on percentage markups. Under the circumstances, this was the only viable method of proof and Special Agent Banister's performance in utilizing it was exceptional.

On [REDACTED] 1998, [REDACTED] pled guilty to one count of filing a false tax return, in violation of 26 U.S.C. § 7206(1). This guilty plea came only after extensive trial preparation. On [REDACTED] 1998, Mr. [REDACTED] was sentenced by Honorable [REDACTED] whereby he received four months home confinement with electronic monitoring and 3 years probation. In addition, Mr. [REDACTED] received a \$1,000.00 fine.

Special Agent Banister's initial investigation in this case was competent and thorough. Furthermore, his performance in preparing this case for indictment and trial was exemplary. Special Agent Banister's many responsibilities included, but by all means were not limited to: locating and corresponding with potential witnesses; obtaining additional documentary evidence; assisting the government's expert witness with summary schedules; organizing and overseeing the service of numerous trial subpoenas; copying and organizing all trial exhibits (4 sets of over 2,000 pages of material); and testifying before the Grand Jury. Indeed, Special Agent Banister worked many hours preparing this case for indictment and trial. He handled each assignment with enthusiasm and professionalism. I look forward to working with him in the future.

Thank you for your thoughtful consideration of my observations. If you have any questions regarding the above, please do not hesitate to call me at (202) 514-4661.

Yours Truly,



THOMAS S. DILEONARDO  
MARK DETERMAN  
Trial Attorneys

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