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JUN 20 2003
CLERK U.S. DISTRICT COURT
DISTRICT OF NEVADA
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UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

UNITED STATES OF AMERICA,

Plaintiff,

v.

IRWIN SCHIFF, CYNTHIA NEUN, LAWRENCE N. COHEN aka LARRY COHEN, individually and doing business as FREEDOM BOOKS, www.livetaxfree.com, www.paynoincometax.com, and www.ischiff.com,

Defendants.

CV-S-03-0281-LDG (RJJ)

ORDER

Defendant Schiff has filed a motion for clarification and enlargement of time (dated June 18, 2003). Schiff first seeks clarification of whether the court's order (dated June 13, 2003) requiring Schiff to place the order in its entirety on the two indicated websites, refers to the entire 35 page order, or just the three-page section of the order entitled Order of Preliminary Injunction. The June 13, 2003, order contemplates that the entire 35 page order be posted on the websites (and provided to customers as discussed below).

Schiff next asks whether the order of the preliminary injunction to "provide a copy of this order to each of their current customers (and former customers since January 1, 1999)" refers to all of defendants' customers, which could be read to include some customers who have purchased "nothing to do with income taxes the zero return or the giving of income tax advi[c]e." Schiff claims, for instance, that he has sold over 35,000 copies of a book on Social Security that has nothing to do with taxes. The preliminary injunction order is directed to Schiff's abusive tax scheme, and therefore, is not intended to reach those areas of Schiff's business that have no income tax relationship. Accordingly, the order should be read to

require that Schiff provide a copy of the order to those customers of products or services that relate to income tax, only.

Finally, Schiff states that there is no database from which customer addresses may be drawn, and that provision of the order relating to customer notification will require review of thousands of purchase orders, and addressing by hand the envelopes for mailing. Schiff maintains that he has a reduced work force and will not be able to comply with the customer-notification aspect of the order within ten day time frame.

In the interest of justice, the court will enlarge the time frame in which Schiff must comply with the website posting requirement of the June 13, 2003, order to twenty days after the date of entry of this instant order; and will enlarge the time frame in which Schiff must comply with providing customers with a copy of the June 13, 2003, order to thirty days after the date of the entry of this instant order. Furthermore, if the clarification regarding the entire 35 page order generates further requests for reconsideration by defendants, those requests should be filed within 5 days from the date of entry of this instant order. The government will be allowed 5 additional days in which to file any responses to such requests.

SO ORDERED this 20th day of June, 2003.

LLOYD D. GEORGE
United States District Judge

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