United States
Department of Treasury

Director, Office of Professional Responsibility,
Complainant-Appellee,

v. **Complaint No. 2007-10**

(b)(3)/26 USC 6103, C.P.A.,
Respondant-Appellant

Decision on Appeal

Authority

Under the Authority of General Counsel Order No. 9 (January 19, 2001) and the authority vested in him as Assistant General Counsel of the Treasury who was the Chief Counsel of the Internal Revenue Service, through a series of Delegation Orders (most recently, an Order dated January 15, 2008) Donald L. Korb delegated to the undersigned the authority to decide disciplinary appeals to the Secretary of the Treasury filed under Part 10 of Title 31, Code of Federal Regulations ("Practice Befire the Internal Revenue Service," sometimes known and hereafter referred to as "Treasury Circular 230"). This is such an Appeal from a Decision by Default entered in this proceeding against Respondent-Appellant by Chief Administrative Law Judge Robert A. Giannasi (the "ALJ")[1] on August 10, 2007.[2] In his Decision by Default, the ALJ:

> **"ORDERED, that Respondent, (b)(3)/26 USC 6103, is suspended from practice before the Internal Revenue Service for a period of twenty four (24) months. Reinstatement to practice is at the sole discretion of the Office of Professional Responsibility. Requirements for reinstatement include, but are not limited to, the Respondent's having (b)(3)/26 USC 6103"**

---

[1] Administrative Law Judge Giannasi, the Chief Administrative Law Judge of the National Labor Relations Board ("NLRB") is acting as the Administrative Law Judge in this proceeding under authority granted him under an inter-agency agreement between the NLRB and the Department of the Treasury. Chief Judge Giannasi replaced Administrative Law Judge Joseph Gonstram (also of the NLRB), who served as the ALJ in this proceeding prior to his death (the "Initial ALJ").

[2] A copy of the ALJ's Decision by Default appears as Attachment 1 to this Decision on Appeal, and is incorporated in this Decision on Appeal as if fully set forth herein.

This proceeding commenced when Complainant-Appellee filed a Complaint against Respondent-Appellant on February 13, 2007, alleging that Respondent-Appellant was a C.P.A. authorized to practice before the Internal Revenue Service and who had in fact practiced before the Internal Revenue Service,[3] and that Respondent-Appellant had engaged in disreputable conduct within the meaning of § 10.51 of Treasury Circular 230 by (b)(3)/26 USC 6103 **.[4] On the same date, Complainant-Appellee sent a copy of the Complaint to Respondent-Appellant accompanied by a letter advising him that he was required to file an Answer to the Complaint within thirty (30) calendar days from service of the Complaint and that a failure to do so could result in a Decision by Default being entered against him.[5] Both documents were received by Respondent-Appellant on February 16, 2007.**

On May 18, 2007, Complainant-Appellee filed a Motion for Decision by Default, noting that on April 9, 2007, after the thirty (30) calendar days allowed for an Answer, Respondent-Appellant had filed a document entitled "Notice of Fraudulent Complaint; Notice of Lack of Jurisdiction; Requirement for More Definite Statement; Motion to Dismiss Complaint," which Complainant-Appellee asserted did not constitute an Answer to the Complaint. On June 27, 2007, the Initial ALJ issued an order denying the various motions included in Respondent-Appellant's April 9, 2007 submission, and offered Respondent-Appellant another fifteen (15) days within which to file an Answer to Complainant-Appellant's Motion for Decision by Default. Respondent-Appellant filed no further response, either to Complainant-Appellee's initial Complaint or to his Motion for Decision by Default, prior to the ALJ's entry of the Decision by Default on August 10, 2007,[6] in which the ALJ noted that Respondent-Appellant's April 9, 2007 submission did not affirmatively admit or deny any of the allegations in the complaint and therefore did not constitute an Answer. Pursuant to § 10.77 of Treasury Circular 230, Respondent-Appellant "appealed"[7] the ALJ's Decision by Default and Complainant-Appellee filed his Reply to that "appeal."

---

[3] Neither of these facts has ever been contested.

[4] A copy of the Complaint appears as Attachment 2 and is incorporated in this Decision on Appeal as if fully set forth herein.

[5] A copy of this letter appears as Attachment 3 and is incorporated in this Decision on Appeal as if fully set forth herein. One consequence of a failure to deny or answer allegations contained in a Complaint is that every allegation not denied or answered is deemed admitted and will be considered proved, and no further evidence in respect of the allegation need be adduced at a hearing. § 10.64(c) of Treasury Circular 230.

[6] The ALJ's Decision by Default was prompted by Complainant-Appellee's filing of a Motion on August 1, 2007, requesting the ALJ to reinstate Complainant-Appellee's Motion for Decision by Default.

[7] Respondent-Appellant's "appeal" was waged through a series of documents, none entitled an "appeal," which Complainant-Appellee has collectively treated as Respondent's "appeal." Those documents include "Respondent's Motion to Vacate Decision by Default; or in the Alternative, Motion for Reconsideration or Motion for New Trial," dated September 6, 2007 and received September 12, 2007; "First Supplemental Respondent's Motion to vacate Decision by Default," dated September 13, 2007 and received September 20, 2007; "Respondent's Sur-Reply to Complainant' Reply Brief," dated October 26, 2007 and received October 31, 2007; "Respondent's Leave to File an Answer" and "Answer," dated October 1, 2007, and received October 18, 2007; Respondent's "Motion to Dismiss," dated November 9, 2007 and received November 15, 2007; and "Respondent's Motion to Vacate Decision," dated November 13, 2007 and received November 23, 2007. The ALJ issued his Decision by Default in this proceeding on August 10,

Role and Functions of the Appellate Authority

In my capacity as Appellate Authority, I review the entire administrative record in the proceeding.[8] One of the reasons I do so is to determine whether the jurisdictional prerequisites establishing the Director, Office of Professional Responsibility's jurisdiction over the practitioner have been met. The two jurisdictional prerequisites establishing the Director's authority over a practitioner are (1) that the practitioner is authorized to practice before the Internal Revenue Service, and (2) that the practitioner has in fact practiced before the Internal Revenue Service. As noted above, Complainant-Appellee alleged in his Complaint that Respondent-Appellant was both authorized to practice and had in fact practiced before the Internal Revenue Service and Respondent-Appellant has neither contested nor denied these allegations. Accordingly, under § 10.64(c) of Treasury Circular 230, these allegations are deemed admitted and are considered proved without the need for further proof to be adduced in this proceeding.

As Appellate Authority, I also examine the facts in the administrative record and the law to determine whether the Complainant has met each of his burdens of proof by the requisite evidentiary standard. Given the sanction sought to be imposed by Complainant-Appellee in this proceeding, the requisite burden of proof is "clear and convincing evidence." See § 10.76(a) of Treasury Circular 230. Given Respondent-Appellant's failure to answer the allegations contained in the Complaint, I find that Complainant-Appellee has met his burden of proof with respect to each element of proof required to sustain each specific charge against Respondent-Appellant and to prove that each of his violations were "willful" within the meaning of §§ 10.51 and 10.52(a) of Treasury Circular 230.[9]

Here, Respondent-Appellant is charged with having (b)(3)/26 USC 6103

2007. Under § 10.76(b) of Treasury Circular 230, "[i]n the absence of an appeal to the Secretary of the Treasury or his or her designee, or review of the decision on motion of the Secretary or his or her designee, the decision of the Administrative Law Judge will, without further proceedings, become the decision of the agency 30 days after the date of the Administrative Law Judge's decision." Under § 10.77 of Treasury Circular 230, the initial appeal from the ALJ's Decision must be made within 30 days, and the responding party's Reply must be filed within 30 days of a timely receipt of the appeal . Here, Respondent-Appellant's initial Appeal document was received on September 12, 2007 and Complainant-Appellee's Reply was sent on October 10, 2008 and received on October 16, 2007. Based on the record, both of these documents were timely filed. Under § 10.77, the parties have no right to file any documents other than the "appeal" and "reply." For this reason, and because none of the documents was timely filed under § 10.77 of Treasury Circular 230, the First Supplemental Respondent's Motion to Vacate Decision by Default, Respondent's Sur-Reply, Leave to File an Answer, Answer, Motion to Vacate And Motion to Dismiss are not appropriately considered in this Appeal, and only Respondent-Appellant's "Motion to Vacate Decision by Default; or in the Alternative, Motion for Reconsideration or Motion for New Trial" and Complainant-Appellee's Reply will be considered in framing the issues for Appeal.

[8] A copy of the ALJ's August 10, 2007 Certification of Record appears as Attachment 4.

[9] The issue of "willfulness" is discussed below at pp. 4 - 6, infra. For now, it suffices to say that "willfulness" is both a requirement to prove disreputable conduct under § 10.51 of Treasury Circular 230 and a requirement to impose the sanctions provided in § 10.52(a) of Treasury Circular 230.

The administrative record shows by clear and convincing evidence that (b)(3)/26 USC 6103. For the reasons specified below, I find that (b)(3)/26 USC 6103 within the meaning of §§10.51 and 10.52(a) of Treasury Circular 230 and therefore constituted "disreputable conduct" appropriately sanctioned by suspension from practice before the Internal Revenue Service.

Under Treasury Circular 230, the Appellate Authority's standard of review differs depending upon whether the issue being reviewed is a purely factual issue or a mixed question of fact and law (in either instance reviewable under a "clearly erroneous" standard), or a purely legal issue (which the Appellate Authority reviews *de novo*). § 10.78 of Treasury Circular 230. Under either standard of review, I affirm the ALJ's findings of fact and conclusions of law with respect to the charges against Respondent-Appellant. For the reasons stated below, I also find as a matter of law that each of Respondent-Appellant's violations were "willful."

Finally, the Appellate Authority reviews the sanction sought by the Complainant and imposed by the Administrative Law Judge in light of the charges proved and other "aggravating" and "mitigating" circumstances. The Appellate Authority does so *de novo* with the full authority of the Secretary of the Treasury and the Internal Revenue Service (the charging agency). The Appellate Authority can either decrease, affirm or increase the sanction imposed in light of the charges proven and the other aggravating and mitigating factors found to be present. I discuss these issues below.

"Willfulness"

Treasury Circular 230 does not contain a regulatory definition of "willful." However, Treasury Circular 230 in many relevant respects proscribes nad sanctions conduct that is also sanctioned under the criminal tax provisions of the Internal Revenue Code. See generally §§ 7201- through 7212 of the Internal Revenue Code of 1986, as amended and in effect during the years here in issue. See specifically § (b)(3)/26 USC 6103 In the absence of a regulatory definition of "willfulness," I have adopted the case precedents under the criminal provisions of the Internal Revenue Code to interpret the term "willful" for Treasury Circular 230 purposes.

As the Appellate Authority in Treasury Circular 230 proceedings, I have had many occasions to interpret the term "willful" for these purposes. I first addressed this issue in the Decision on Appeal in Director, Office of Professional Responsibility v. (b)(3)/26 USC 6103, Complaint No. 2003-02, a proceeding made public by mutual agreement of the parties.[10] Of particular relevance to this proceeding are four

[10] A copy of the Decision on Appeal in [redacted], supra, appears as Attachment 5 and is incorporated in its entirety in this Decision on Appeal as if fully set forth herein. (b)(3)/26 USC 6103

decisions of the United States Supreme Court discussed at pp. 15 through 16 and 40 through 52 of the Decision on Appeal in (b)(3)/26 USC 6103 – Bishop,[11] Pomponio,[12] Cheek,[13] and Boyle.[14] As explained in greater detail in Attachment 5, the Bishop/Pomponio line of cases establish that the term "willful" merely means a voluntary, intentional violation of a known legal duty.

In Cheek, the issue was whether the defendant, an airline pilot, was entitled to an instruction that it was a valid defense to a willful failure to file charge if his beliefs that he was not required to file were honestly held as a subjective matter even if his beliefs were unreasonable when viewed objectively. Cheek had two reasons for believing he was not required to file. One was an objectively unreasonable belief as to the proper interpretation of a substantive provision of the Internal Revenue Code. The other was a belief that the Federal income tax was unconstitutional. As to the former statutory claim, the Supreme Court found that Cheek was entitled to the instruction. As to the latter claim, the Supreme Court found that Cheek was not entitled to the instruction. The Supreme Court noted that there was a general rule deeply rooted in the American legal system that ignorance of the law or a mistake of law is no defense in a criminal prosecution, based on the notion that the law is definite and knowable, and the common law presumed that every person knew the law. Mr. Justice White noted:

> **"Willfulness, as construed by our prior decisions in criminal tax cases, requires the Government to prove that the law imposed a duty on the defendant, that the defendant knew of this duty, and that he voluntarily and intentionally violated that duty."**

469 U.S. at 201. With regard to the second of these three required elements of proof, Mr. Justice White noted that, with respect to matters of statutory construction under our tax laws, when Congress imposed a "willfulness" standard, it intended to depart from the law rule presuming knowledge of the law on the part of the defendant to a rule requiring specific knowledge of the law on the part of the defendant. But the Supreme Court imposed this heightened proof requirement on the Government only on matters involving statutory interpretations of the Internal Revenue Code, not with regard to the constitutionality of the Federal income tax, where the common law rule remained in effect.

(b)(3)/26 USC 6103 , and whether that question falls into the first category of issues (imposing a heightened proof requirement on the Government) or the second (which does not), I find that the Supreme Court has also answered that question, albeit in a different context. In Boyle, the issue before the Supreme Court was whether the duty to file a tax return was personal or could be delegated to a tax adviser assisting the taxpayer

[11] United States v. Bishop, 412 U.S. 346 (1973).
[12] United States v. Pomponio, 429 U.S. 10 (1976).
[13] Cheek v. United States, 498 U.S. 192 (1991).
[14] United States v. Boyle, 469 U.S. 241 (1985).

(in that case, an estate fiduciary). The Supreme Court found that the duty to file a tax return was non-delegable, and that the taxpayer could not delegate his obligation to file a tax return to his tax adviser and thereby remove himself from exposure to penalty. In so doing, the Supreme Court distinguished between situations where it was reasonable to rely on an adviser's expert advice (as when determining where a tax liability existed) and situations where one need not be an expert to know that a responsibility exists (as in knowing that tax returns have filing dates and that taxes must be paid when due). 469 U.S. at 249-251.

Given that the (b)(3)/26 USC 6103 since I began practicing tax law (in 1971) have clearly set forth (b)(3)/26 USC 6103 [15] (b)(3)/26 USC 6103. For this reason, I find that this type of matter falls into the second category in Cheek, under which a taxpayer's knowledge of the law is presumed, and does require the Government to meet a heightened proof requirement.

For this reason, I find that each of Respondent-Appellant's (b)(3)/26 USC 6103 within the meaning of §§ 10.51 and 10.52(a) of Treasury Circular 230.

Issues Raised on Appeal

The issues properly raised on Appeal are set forth below, together with my views on each:

Respondent-Appellant's first contention is the "proper level or status was not utilized in this case." He contends that the case is "quasi-criminal" in nature because he is being placed in "a probationary status for an indefinite period of time," and that his "license" to practice and his ability to practice his chosen profession and his good name are being affected by the charges of illegal, unethical and unprofessional conduct. Response: A disciplinary proceeding under Treasury Circular 230 is not "quasi-criminal" proceeding but rather is a remedial proceedings intended to help insure appropriate future conduct both by the subject of the proceeding and by other practitioners authorized to practice before the Internal Revenue Service. Recent amendments to Treasury Circular 230 making Treasury Circular230 proceedings public help to aid the understanding of other practitioners not only of the sanctions initially sought and ultimately imposed for particular conduct, but also of the reasons why the Secretary of the Treasury views the particular conduct charged as meriting the sanction imposed. Simply put, these proceedings are in no sense quasi-criminal. Nor do they involve the suspension of a "license." States, not the Federal Government or the Treasury Department, "license" lawyers and CPAs. Such practitioners enjoy a "privilege" to practice

---

[15] (b)(3)/26 USC 6103

before the Internal Revenue Service. But all this is not to say that practitioners do not enjoy some degree of due process protection in Treasury Circular 230 proceedings. However, the nature of the requisite due process which must be accorded in various types of proceedings varies based on the nature and purposes of each proceeding.. A full discussion of the relevant case precedents on this matter (including Bell v. Burson and Washburn v. Shapiro) is contained at pp. 93-96 of the Decision on Appeal in Director, Office of Professional Responsibility v. (b)(3)/26 USC 6103, Complaint No. 2003-02 (Attachment 5). The procedures contained in Treasury Circular 230 disciplinary proceedings have been found constitutionally sufficient for the proceeding's purposes. These claims are therefore without merit.

Respondent-Appellant's second contention is that that the ALJ failed to use a proper standard of proof or review. Response: I have discussed both the standard of proof ("clear and convincing evidence" and my standard of review, above. As to the ALJ's standard of review, he examines the facts contained in the administrative record and applies the law *de novo.* In this proceeding, the requisite facts were deemed admitted (due to Respondent-Appellant's failure to timely file an Answer) and also were fully supported by other evidence in the administrative record (including IRS business records such as Respondent-Appellant's (b)(3)/26 USC 6103, records of the Texas accounting society, and entries from the Internal Revenue Services CAF/ RAF file). For these reasons and for the reasons set forth above, I find that Complainant-Appellee has met each of his evidentiary burdens under the requisite standard of proof, including proof that Respondent-Appellant's conduct was "willful" within the meaning of §§ 10.51 and 10.52(a) of Treasury Circular 230.

Respondent-Appellant's third contention is that his Motion to Dismiss et al. was a sufficient Answer, relying on FRCP 55(a). Response: At page 1 of his Decision by Default, the ALJ explained his reason for finding that the document in question was not an Answer: "The Respondent's submission . . . does not affirmatively admit or deny any of the aspects of the Complaint. It does not therefore constitute an Answer." I agree, and further note that it is the procedural rules set forth in Treasury Circular 230, not the FRCP, that govern Treasury Circular 230 disciplinary proceedings. Respondent-Appellant's claim is without merit. In reaching this conclusion, I am mindful of the fact that Respondent-Appellant is appearing *pro se.* He points out that other *pro ses* in other types of proceedings have been accorded leeway when the purposes of a proceeding are adequately served by an informal document containing the necessary information to permit the proceeding to go forward. But that is not the case here. Here, the document submitted failed to address the assertions made in the Complaint, and consequently failed to "join" the issues in his responsive pleading. I do not believe his actions to have been inadvertent. Indeed, I believe I understand the reasons that he failed to do so. Although this proceeding cannot be decided on the basis of my conjecture, it can be decided on the basis of § 10.64(c) of Treasury Circular 230. This contention is without merit.

Fourth, Respondent-Appellant once again suggests that his due process rights are being violated and that Treasury Circular 230 disciplinary proceedings are "quasi-criminal" in nature. Response: First, Treasury Circular 230 disciplinary proceedings are remedial in nature, intended to deter inappropriate future conduct by the subject of the proceeding and by other practitioners authorized to practice before the Internal Revenue Service.[16] Second, attorneys and CPAs authorized to practice before the Internal Revenue Service are not "licensed" by the Federal Government or the Department of the Treasury. Rather, they are "licensed" by their states and enjoy the privilege of practicing before the Internal Revenue Service as long as they remain in good standing. This is not to say that practitioners enjoying the "privilege" of practicing before the Internal Revenue Service have no due process rights; rather, they enjoy a type of due process protection suitable to the purposes of this type of proceeding. The due process protections provided in Treasury Circular 230 disciplinary proceedings have been found to meet constitutional protections. See detailed discussion of Bell v. Burson, Washburn v. Shapiro and other relevant due process precedents at pp. 93-96 of the Decision on Appeal in Director, Office of Professional Responsibility v. (b)(3)/26 USC 6103, Complaint No. 2003-02 (Attachment 5). Certainly, no court has ever found that the due process protections preclude courts from using summary judgments in instances where no material facts are in dispute) or default judgments (when the party opposing the motion has not placed material facts in issue despite having been accorded opportunities to do so). This contention is without merit.

Fifth, Respondent-Appellant contends that the prosecution of this Complaint is being conducted by executive officers required by the Constitution under Art. IV, cl. 3, to be bound by oath and affirmation to support the said constitution. Response: Nothing in the administrative record supports this factual assertion. I therefore find it unnecessary to consider the legal question of whether Art. IV, cl. 3 requires such an oath or affirmation in this proceeding. This claim is without merit.

Sixth, Respondent-Appellant contends, with considerable specificity but little if any doctrinal support, that the Internal Revenue Service and the ALJ have not followed proper administrative procedures. Response: I find, to the contrary, that both the Internal Revenue Service (including the Office of Professional Responsibility and the Office of Chief Counsel) and the Initial ALJ and the ALJ have scrupulously adhered to proper administrative and judicial procedures. If only I could say the same was true of Respondent-Appellant. This contention is without merit. As will be evident when I discuss sanction, I am in particular disagreement with Respondent-Appellant's contention that the sanction imposed by the ALJ was excessive. I further note that there can be no doubt that Respondent-Appellant had received more than adequate notice that the conduct he engaged in was proscribed and was further notified of the charges being brought against him.

---

[16] The deterrent effect of these proceedings on the prospective conduct of other practitioners has been enhanced by recent revisions to Treasury Circular 230 increasing the extent to which disciplinary proceedings are made public.

The Sanction

In United States v. Boyle, 469 U.S. 241 (1985), in addressing the importance of the timely filing of tax returns in our Federal tax system, the Supreme Court stated:

> "Deadlines are inherently arbitrary; fixed dates, however, are often essential to accomplish necessary results. The Government has millions of taxpayers to monitor, and our system of self-assessment in the initial calculation of a tax simply cannot work on any basis other than one of strict filing standards. Any less rigid standard would risk encouraging a lax attitude toward filing dates. Prompt payment of taxes is imperative to the Government, which should not have to assume the burden of ad hoc determinations."

469 U.S. at 249-251. That statement was true in 1985, and is even truer today. The time and energy the Internal Revenue Service expends securing tax returns from taxpayers or (b)(3)/26 USC 6103 [17] who have not met this basic obligation of citizenship is substantial. The time spent by the Internal Revenue Service (b)(3)/26 USC 6103 could have been devoted to securing returns or collecting monies from delinquent taxpayers. In short, Respondent-Appellant has imposed significant "lost opportunity costs" on the Internal Revenue Service, and indirectly, on his fellow citizens who are complaint taxpayers and who do not impose excessive burdens on our tax administration system. I view (b)(3)/26 USC 6103 to be very serious offenses for a tax professional.

Turning to aggravating and mitigating factors, I find no factors to be mitigating and several factors to be aggravating. Respondent-Appellant's conduct was repetitive and long lasting. He had no, or at least failed to offer any, explanation for his conduct.

For these reasons, I impose as a sanction for his conduct a suspension from practice before the Internal Revenue Service for a period of forty-eight (48) months from the date of issuance of this Decision on Appeal, which suspension shall further extend for whatever time it takes Respondent-Appellant (b)(3)/26 USC 6103, including but not limited to Respondent-Appellant (b)(3)/26 USC 6103.

---

[17] (b)(3)/26 USC 6103 A more complete return might require the Internal Revenue Service to conduct a very time consuming "net worth" or "bank reconciliation" audit.

Conclusion

For the reasons stated above, I hereby: AFFIRM the ALJ's findings of fact and conclusions of law with respect to the four charges relating to Respondent-Appellant's (b)(3)/26 USC 6103 under § 10.51 of Treasury Circular 230; find that (b)(3)/26 USC 6103 within the meaning of §§ 10.51 and 10.52(a) of Treasury Circular 230; and impose the sanction described above. This constitutes FINAL AGENCY ACTION in this proceeding.

David F. P. O'Connor
Special Counsel to the Senior Counsel
Office of Chief Counsel
Internal Revenue Service
(As Authorized Delegate of Henry M. Paulson,
Secretary of the Treasury)

June 18 2008
Washington, D.C.

CERTIFICATE OF SERVICE

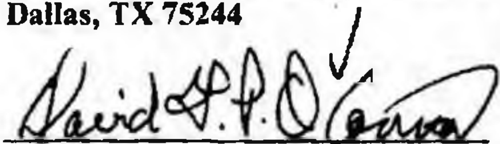
I hereby certify That the Decision on Appeal in Complaint No. 2006-23 was sent this day by Certified Mail/Return Receipt Requested and by First Class United States Mail to the addressees listed below:

Honorable Robert A. Giannasi
Chief Administrative Law Judge
National Labor Relations Board, Division of Judges
Suite 5400, East Wing
1099 14th Street, NW
Washington, D.C. 20005-0001

(b)(3)/26 USC 6103, (b)(6)

Mr. Michael Chesman
Director, Office of Professional Responsibility
Internal Revenue Service
Room 7217
1111 Constitution Avenue, NW
Washington, D.C. 20224

Megan M. Bauer
Attorney-at-Law
Office of Chief Counsel (GLS)
Internal Revenue Service
4050 Alpha Road, 14th Floor, Room 1430
Dallas, TX 75244



David F. P. O'Connor
Special Counsel to the Senior Counsel
Office of Chief Counsel
Internal Revenue Service
(As Authorized Representative of Henry M. Paulson,
Secretary of the Treasury)

June 18, 2008
Washington, D.C.