

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Mrs. JAN Sinclair
 INTERNAL REVENUE SERVICE
 P.O. Box 9013
 Holtsville, NY
 11742-9013

2. Article Number

(Transfer from service label)

7004 2510 0002 4919 1645

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

 Agent Addressee

B. Received by (Printed Name)

C. Date of Delivery

D. Is delivery address different from item 1? Yes

If YES, enter delivery address below:

 No

523

 RECEIVED IRS MAIL
 AUG 28 2004
 IRS CENTER AT BROOKHAVEN
 HOLTSMVILLE, NY 11742

3. Service Type

 Certified Mail Express Mail Registered Return Receipt for Merchandise Insured Mail C.O.D.

4. Restricted Delivery? (Extra Fee)

 Yes



***** WELCOME TO *****
 GRAPEVINE MPO
 08/25/05 01:37PM

ore USPS
 stn sys5004
 shier's Name
 ck Unit Id
 Phone Number
 PS #

Trk 83
 Cash 2YH2QY
 Vickie
 STAVICKIE
 800-275-8777
 4832230051

First Class 5.11
 Destination: 11742
 Weight: 3.40 oz.
 Postage Type: PVI
 Total Cost: 5.11
 Base Rate: 1.06

SERVICES
 Certified Mail 2.30
 70042510000249191645
 Rtn Recpt (Green Card) 1.75

bttotal 5.11
 tal 5.11

sh 20.26
 ange Due
 Cash 15.15

mber of 11

7004 2510 0002 4919 1645

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
 (Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

OFFICIAL USE

HOLTSVILLE, NY 11742

Postage	\$ 1.06	UNIT ID: 0051 Postmark Here Clerk: KXH2QY 08/25/05
Certified Fee	2.30	
Return Receipt Fee (Endorsement Required)	1.75	
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$ 5.11	

Sent To
 Ms. JANSINCLAIR - I.R.S.
 Street, Apt. No.;
 or PO Box No. P.O. Box 9013
 City, State, ZIP+4
 Holtsville, NY 11742-9013

PS Form 3800, June 2002 See Reverse for Instructions

To: Ms. Jan Sinclair, ASFR Operation Manager
Internal Revenue Service
P. O. Box 9013
Holtsville, NY 11742-9013

From: Robert A. McNeil
4400 Memorial Dr. #1200
Houston, TX 77007
713-806-5199

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

**ADMINISTRATIVE NOTICE OF DEBT NOT OWED
AND VIOLATION OF AGENT'S AUTHORITY
AND DENIAL OF ADMINISTRATIVE DUE PROCESS
AND FINAL REQUEST FOR ADMINISTRATIVE REMEDY**

Enclosures include: Administrative letter, Court Rulings, and Notices of Non-compliance, and Affidavit of Authority to be filled out and returned within 15 working days to Robert A. McNeil by certified mail. (Total of 14 pages)

Dear Ms. Sinclair:

Recently, I received a letter from you (Letter No. 2566SC/CG – copy attached), dated July 25, 2005, claiming that I have a debt owed to the Internal Revenue Service or other federal entity. This letter is to inform you that I do not owe any amount under the federal income tax laws. This letter is also a demand for you to show your authority to collect such tax.¹

If there is a valid assessment against me that an IRS agent has made, I demand that you have the agent(s), who made the assessment, provide me with the agent's written verification, under penalty of perjury, that I am liable for the tax, in accordance with IRC section 6065. I am demanding that you provide me with a statute in the Internal Revenue Code that makes me liable for an alleged

¹ In *Federal Crop Insurance v. Merrill*, 332 U.S. 380, the Supreme Court ruled: "Whatever the form in which the government functions, anyone entering into an arrangement with the government takes a risk of having accurately ascertained that he who purports to act for the government stays within the bounds of his authority, even though the agent himself may be unaware of the limitations upon his authority." Also see *Utah Power & Light Co. v. United States*, 243 U.S. 389; *United States v. Stewart*, 311 U.S. 60; and generally, in re *Floyd Acceptances*, 7 Wall. 666.

tax that you claim I owe. In accordance with the United States Supreme Court ruling following, I am entitled to be presented with such statute.

Below you will find the 5 documents the IRS must complete in order for them to legally prepare a proposed assessment.

From the Internal Revenue Manual:

- 4.4.22.8 - NMF(Non Master File>Returns,
- 4.4.22.3.1.2 - NMF Assessment Verification Form 5734 and part 4 of Form 6335,
- 4.4.9.11.2.1 - Return Line Item Entries - Form 5344 and return that was used in making the IRS Form 5344.

In **Janelli v. Long, 329 F.Supp. 1241, 1242 (W.D.Pa. 1971)**, that description of the various data was as follows: *"The procedure for assessment provides that the assessment officer shall sign the summary record of assessments made against any tax payer, that said action, through supporting records, shall provide identification of the tax payer, the character of the liability assessed, the taxable period as applicable, and the amount of the assessment. The date of the assessment is the date the summary record is signed by an assessment officer. 26 U.S.C.A. § 301.6203-1, Code of Federal Regulations.*

Since this procedure was not followed, the assessment is void and the executions based thereon are invalid."

In **Butcher's Union Co. v. Crescent City Co., 111 US 746**: *"The property that every man has is his personal labor, as it is the original foundation of all other property so it is the most sacred and inviolable...to hinder his employing [it]...in what manner he thinks proper, without injury to his neighbor, is a plain violation of the most sacred property".*

In **Boathe v. Terry, 713 F. 2d 1405, at 1414 (1983)**: "The taxpayer must be liable for the tax. Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not cause liability".

IRC Section 7401 requires that the Secretary of the Treasury and the Attorney General authorize the commencement of any collection actions before

you proceed. It is necessary for you to provide me with the authorization of both, and I, hereby, make such demand for their authorizations.

As to the matter of debt not owed, I call your attention to the three taxing authorities in the US Constitution. The prohibitions against a direct tax are in Article 1, sec. 2, "**Representatives and direct taxes shall be apportioned among the several States which may be included in this union, according to their respective Numbers...**" and also in Article 1, sec. 9, "**No Capitation, or other direct, Tax shall be laid, unless in proportion to the Census or Enumeration herein before directed to be taken.**" These two prohibitions were never repealed and remain in force in the main body of the Constitution.

The income tax is a direct tax on an individual and must be levied under the rule of apportionment, according to the Supreme Court. Since the federal government has not levied any direct taxes under Apportionment, these two taxing clauses obviously do not apply to me.²

You have claimed that the 16th Amendment authorizes an income tax without apportionment. This is true insofar as it authorizes an indirect tax without apportionment on corporations, engaged in a corporate activity, levied on the privilege of incorporation. It does not authorize any taxation on an individual's wages or earnings. The 16th Amendment only can be applied to the word "income" as defined by the US Supreme Court and used in the Amendment.³

² In **MIRANDA vs. ARIZONA**, 384 US 436, at 491 (1966), the U.S. Supreme Court ruled, "Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them."

³ **MERCHANTS' LOAN & TRUST CO. v SMIETANKA**, 255 US 509 (1929) stated, "It is obvious that these decisions in principle rule the case at bar if the word 'income' has the same meaning in the Income Tax Act of 1913 that it had in the Corporation Excise Tax Act of 1909, and that it has the same scope of meaning was in effect decided in **Southern Pacific v Lowe**..., where it was assumed for the purpose of decision that there was no difference in its meaning as used in the act of 1909 and in the Income Tax Act of 1913. There can be no doubt that the word must be given the same meaning and content in the Income Tax Acts of 1916 and 1917 that it had in the act of 1913. When we add to this, **Eisner v Macomber**...the definition of 'income' which was applied was adopted from **Stratton's Independence v Howbert**, supra, arising under the Corporation Excise Tax Act of 1909... there would seem to be no room to doubt that the word must be given the same meaning in all the Income Tax Acts of Congress that was given to it in the Corporation Excise Tax Act, and that that meaning is has now become definitely settled by decisions of this Court."

See also:

- Stratton's Independence v Howbert (1913)
- Evans v Gore (1920)
- Stanton v Baltic Mining (1916)
- Brushaber v Union Pacific R. Co. (1916)
- Peck v Lowe (1918)
- Eisner v Macomber (1920)

This ruling is also supported in the rulings that state that the 16th Amendment authorized no new taxing powers and no new subjects came under federal taxing authority.⁴

If even the government itself stated that the 16th Amendment did not render anything taxable as income that was not taxable before its passage, then you cannot claim now that the 16th Amendment now authorizes a direct tax without apportionment. This would clearly be fraud on your part to make such a claim. Are you still going to make this claim against me and my property (wages, earnings, compensation.)?^{5 6 7}

⁴ **EVANS v GORE, 253 US 245 (1920)** states, "Does the Sixteenth Amendment authorize and support this tax and the attendant diminution; that is to say, does it bring within the taxing powers subjects theretofore excepted? The court below answered in the negative; and counsel for the government say: 'It is not, in view of recent decisions, contended that this amendment rendered anything taxable as income that was not so taxable before'."

⁵ **STANTON v BALTIC MINING CO., 240 US 103 (1916)** Page 4 – "Not being within the authority of the 16th Amendment, the tax is, therefore, within the ruling of Pollack... a direct tax and void for want of compliance with the regulation of apportionment." Further "... it manifestly disregards the fact that, by previous ruling, it was settled that the provisions of the 16th Amendment conferred no new power of taxation..."

⁶ **BRUSHABER v UNION PACIFIC R. CO., 240 US 1 (1916)** "...the confusion is not inherent, but rather arises from the conclusion that the 16th Amendment provides for a hitherto unknown power of taxation; that is, a power to levy an income tax which, although direct, should not be subject to the regulation of apportionment applicable to all other direct taxes. And the far-reaching effect of this erroneous assumption...."

⁷ **Economy Plumbing and Heating Co. v. United States, 470 F. 2d 585 (1972)** "The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them [nontaxpayers] Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws". [emphasis added]

Please add to these assertions the fact that there is no section of the IRC that makes me liable for the income tax. See the index of the IRC under heading of "Liability for tax" wherein are listed 51 different taxes, none of which refer to an "income tax".^{8 9}

I have stated my claim of fraud against you on the basis of those US Supreme Court cases. Now I state my charges of fraud against you on the basis that the laws do not authorize you to act against me and take collection actions for a tax that I do not owe.

First, you are not authorized to take collection actions against me under subtitle A or C, due to IRC section 7608 that specifically excludes you by title. You are not a criminal investigator and you do not work for the Intelligence Division.

Secondly, the index of the IRC contains a heading entitled "Revenue agents or officers - authority of" that specifically designates such authority under Section 7608 and no other section. If you can cite another statute that authorizes you, by title, to act against me, please state so in the AFFIDAVIT OF AUTHORITY that I am enclosing.

The IRS agent or officer must prove authority when challenged pursuant to 31 CFR Pt. 1, Appendix B of Subpart C §2 which states in part
"Individuals are advised that IRS procedures permit the examination of tax records during the course of an investigation, audit or collection activity. Accordingly, individuals should contact the IRS employee conducting an audit or effecting the collection of tax liabilities to gain access to such records, rather than seeking access under provisions of the Privacy Act."

⁸ In *Leagvel v. Blades*, the Court said: "When the tax gatherer puts his finger on the citizen, he must also put his finger on the law authorizing it".

⁹ *United States v. Calamaro*, 354 U.S. 351, ruled; "In construing federal revenue statutes, the Supreme Court gives no weight to Treasury regulation which attempts to add to statute something which is not there."

The decision reached in the case of *Bothke v. Fluor Engineers and Constructors, Inc.* 713 F.2d 1405 (9th Cir. 1983) states in part, ***"When and if IRS Personnel are notified to irregularities, protests, objections, etc., it is up to the officer or agent to prove authority."*** If the IRS officer or agent fails to prove authority when challenged, s/he may be held liable, without immunity, if it later proves that there were in fact, procedural flaws and authority was imposed without the force of law.

The Internal Revenue Service mandate for timely resolution of controversy is articulated in its one-stop service policy, **Policy Statement P-6-13**, published at § 1.2.1.6.5 of the Internal Revenue Manual:

(1) One-stop service defined: Assistance and information to taxpayers contacting the Service will be sufficiently timely, complete, and accurate to minimize the need for further contact by the customer on the same issue(s).

(2) One-stop service is defined as the resolution of issues during the taxpayer's initial contact or as a direct result of that contact. One-stop service complements and promotes the Service's three key objectives: reduce taxpayer burden, improve voluntary compliance and improve customer satisfaction and quality-driven productivity. Service employees will take the necessary steps to provide one-stop service in all types of contacts initiated by the taxpayer whether the contact is by telephone, correspondence or face-to-face.

You are now designated as my one-stop service provider.

Your personal liability is very clearly stated in *GALLEGOS v HAGGERTY*.¹⁰

¹⁰ *Gallegos v. Haggerty*, Northern District of New York, 689 F.Supp. 93 Federal employees may become personally liable for constitutional deprivation by direct participation, failure to remedy wrongs after learning about it, creation of a policy or custom under which constitutional practices occur or gross negligence in managing subordinates who cause violations.

As you are probably aware, the Internal Revenue Service gets all of its authority from the Treasury Department and has no authority given to it directly by Congress. Thus, any authority given to the IRS is conferred by means of Delegation Orders from the Secretary. You will have to state, in the Affidavit of Authority, the Delegation Order number from the Secretary of the Treasury that gives you authority to enforce IRC section 6331. (A Delegation Order from the Director of the Internal Revenue Service for certain agents to "sign" documents is not acceptable.)

If you refuse to fill out the affidavit, I will conclude that you are concealing evidence so as not to incriminate yourself. Your refusal could only be construed as "lack of good faith" in a court of law. I can only assume, at that point, that you are acting alone and without the approval of the IRS, unless the Commissioner of Internal Revenue Service will state that he authorizes you to take these collection actions against me. You also need to produce a letter from the Secretary of the Treasury authorizing you to do collection actions under subtitle A or C.

You should be aware that the courts have repeatedly ruled that silence is evidence of fraud.¹¹ Should you fail to respond to my correspondence or use evasive tactics of any kind, there is ample reason to conclude that there may be an element of fraud and extortion involved in your actions and/or that of your agency.¹²

The requested Affidavit of Authority may be used as evidence in judicial proceedings and should therefore conform to the Federal Rules of Evidence. Please certify it as true and correct under seal and penalty of perjury using Form

¹¹ "U.S. v. Tweel, 550 F.2d 297, 299. Silence can be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading. We cannot condone this shocking behavior by the IRS. Our revenue system is based on the good faith of the taxpayer and the taxpayers should be able to expect the same from the government in its enforcement and collection activities." See also U.S. v. Prudden, 424 F.2d 1021, 1032; Carmine v. Bowen, 64 A. 932.

¹² 37 Am Jur 2d at section 8 states in part, "Fraud vitiates every transaction and all contracts. Indeed, the principle is often stated, in broad and sweeping language, that fraud destroys the validity of everything into which it enters, and that it vitiates the most solemn contracts, documents, and even judgments."

2866 (Certificate of Official Record) or by having it signed under penalty of perjury at the bottom of the form. If the requested information in the Affidavit does not exist, please certify that the information does not exist under seal and penalty of perjury using Form 3050 (Certificate of Lack of Record) or other legally binding statement.

I also demand that you produce a copy of your Oath of Office. This will help assure that you are acting lawfully and upholding the laws of the United States. Please have another agent witness the signature.

This will be my final attempt to obtain administrative remedy. The remedy that I demand is a letter from you, by certified mail, that I do not owe any amounts claimed previously and that such demands were made in error. Any liens or levies that have been filed against me must be immediately removed and a statement to that effect must be made in writing. If you do not provide me with this administrative remedy, I will be filing a claim for damages in the amount of \$200,000.00 against you, personally, and thereafter proceed to collect in US District Court seeking triple damages and costs and possible lawyer fees.

One more point of advisement. You have used the U.S. Postal Service in your scheme against me and, if you fail to respond or choose to maintain silence, your lack of good faith will be used against you in court and mail fraud will be one of the counts against you. If you decide to provide me with my administrative remedies, I will not proceed further and will consider the matter closed.

NOTICES OF NON-COMPLIANCE

Notice is hereby given that if you fail to produce a copy of the legislative regulation in Title 26 and the IRC statute that provides authority to you to take collection action against me, your failure to do so shall be construed as prima facie evidence that no such legislative regulation and statute exists and shall create the legal presumption or conclusion that you and/or your agent are acting

under "color of law" without authority to do so and shall be construed as attempted extortion.

Notice is hereby given that if you fail to produce the number of the Delegation Order from the Secretary that delegates the agent to take action against me under subtitle A or C, your failure to do so shall be construed as prima facie evidence that no such delegation order exists and shall create the legal presumption or conclusion that the agent is acting without the necessary delegation authorities from the Secretary.

Notice is hereby given that if you and/or an authorized agent fails to fill out the requested Affidavit of Authority and fails to return the requested Affidavit to Robert A. McNeil by certified mail within 15 working days, your failure to do so shall be construed as prima facie evidence that you and/or your agents are unable or unwilling to swear to or affirm any of the above statements and are attempting to conceal evidence that may incriminate you and/or your agents as acting without the authority of law and "under color of law" and shall create the legal presumption or conclusion that you and/or your agents are engaged in an extortion scheme against Robert A. McNeil.

Notice is hereby given that if you fail to provide a copy of the Oath of Office, duly taken and on file, for the agent who fills out the Affidavit of Authority requested, your failure to do so shall be construed as prima facie evidence that it does not exist and shall create the legal presumption or conclusion that the agent has not taken his/her Oath of Office and has not filed it according to the requirements of law and that the same mentioned agent is acting without the authority of law and in violation thereof.

Notice is hereby given that if you fail to produce an IRC section number that specifically authorizes the agent by title, who fills out the Affidavit, to act under subtitle A or C, your failure to do so shall be construed as prima facie evidence that no such statutory authority exists and shall create the legal presumption or conclusion that the agent is acting without the necessary statutory authority.

Signature: Robert A. McNeil

Name: Robert A. McNeil

Date: 8/25/05

State of Texas
County of Tarrant

Before me, Melissa Rennie Osborn, on this day personally appeared Robert A. McNeil, proved to me through presentation of a valid Texas Drivers License to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same and 2 copies for the purposes and consideration therein expressed, said copies to retained by Robert A. McNeil as proof of the contents of the original document.

Given under my hand and seal of office this 25th day of August, 2005.

Melissa Rennie Osborn
Notary Public's Signature

My commission expires: 12-31-2007

Please fill out the following Affidavit and return by certified mail to Robert A. McNeil within 15 days. You may fill out only those items that you are prepared to swear to or affirm. You may refuse certain items by drawing a line through the items and initialing those items in the margin.

Please be notified that if you refuse to swear to or affirm any of the listed items, relying on your 5th amendment rights of not being compelled to testify against yourself, that such refusal shall be the equivalent of standing mute and the court will be forced to make its determinations based on the sworn testimony and evidence provided by the plaintiff.

Affidavit of Authority

I am an authorized Internal Revenue Service agent and I hereby swear to, or affirm, the following statements:

- 1) I understand that Robert A. McNeil is a citizen of Texas and the United States and is not engaged in a corporate activity and is not liable for the income tax under the corporate income (excise) tax.
- 2) Robert A. McNeil is liable for the individual income tax, which is a direct tax on his property, levied without the Apportionment provision of the US Constitution.
- 3) IRC section 7608 or section _____ authorizes agents with my title to perform collection actions under subtitle A and C.
- 4) I certify that I am duly delegated to issue Notices of Lien and Levy by Delegation Order number _____ from the Secretary.
- 5) My delegation orders from the Secretary to perform collection actions under IRC section 6331 are listed in delegation order number(s) _____.
- 6) I am authorized to take collection actions against Robert A. McNeil, under the authority of the 16th Amendment without the constitutional requirements of Apportionment. I understand that Robert A. McNeil is not operating as a corporate entity and has not received taxable income under the definition of "income" in the 16th Amendment as stated by US Supreme Court rulings.

- 7) The Internal Revenue Service has the lawful authority under subtitle A to require Robert A. McNeil to file 1040s and require them to include their sources of income as if those sources were "income" defined by the US Supreme Court.
- 8) The Internal Revenue Service has the lawful authority to require Robert A. McNeil to file form 1040s under penalty of perjury for any and all years in question and this would not violate Robert A. McNeil's Constitutional protections.
- 9) I am authorized to make a substitute return for the 1040 form under IRC section 6020 (b).
- 10) Our lawful authority to impose an individual direct tax without Apportionment, that makes Robert A. McNeil liable for the individual income tax, is the Internal Revenue Code, section _____, paragraph(s) _____, and regulation number _____, paragraph _____ of the Code of Federal Regulations, Title 26.
- 11) This affidavit constitutes my written verification that the assessment was lawfully made by the agent(s) named: _____
- 12) I further certify that the IRS is acting under all lawful and correct collection procedures in the demands made on Robert A. McNeil by the IRS.

I declare under the penalty of perjury and under the laws of the United States that the foregoing statements are true and correct, except for the statements that I have crossed out and initialed in the margin.

Signed _____ *Date:* _____

Printed Name of Agent _____

Agent's Employee Number _____

Agent's Title _____

Agent's IRS Division Name _____

Witness Signature and Printed Name _____

Important Court Rulings:

Federal Trade Commission v. Raladam Co., 283 U.S. 643, 51 S.Ct. 587 (1931): "Official powers cannot be extended beyond the terms and necessary implications of the grant. If broader powers be desirable, they must be conferred by Congress. They cannot be merely assumed by administrative officers; nor can they be created by the courts in the proper exercise of their judicial functions," 283 U.S., at 649.

State ex rel McConnell v. First State Bank, 22 Tenn. App. 577, 124 S.W.2d 726, 733 (1938): Bank insolvency case: *"All persons dealing with public officers are bound to take notice of the law prescribing their authority and powers."*

Continental Casualty Co. v. United States, 113 F.2d 284 (5th Cir. 1940): *"Public officers are merely the agents of the public, whose powers and authority are defined and limited by law. Any act without the scope of the authority so defined does not bind the principal, and all persons dealing with such agents are charged with knowledge of the extent of their authority,"* 113 F.2d, at 286.

Department of Ins. of Indiana v. Church Members Relief Ass'n., 217 Ind. 58, 26 N.E.2d 51 (1940): *"When the right to do a thing depends upon legislative authority, and the Legislature has failed to authorize it, or has forbidden it, no amount of acquiescence, or consent, or approval of the doing of it by a ministerial officer, can create a right to do the thing which is unauthorized or forbidden,"* 26 N.E.2d, at 52.

United States v. Hawthorne, 31 F.Supp. 827, 829 (N.D. Tex. 1940): *"A regulation dies with the statute from which it gains its life."*

Quaker Oats Co. v. Fed. Security Administrator, 129 F.2d 76, 80 (7th Cir. 1942), reversed on other grounds at 318 U.S. 218, 63 S.Ct. 589 (1943): *"We assume there could be no dissent from the proposition that an administrative agency has only such authority in the administration of a Congressional enactment as is expressly conferred, or as may be reasonably implied."*

Youngblood v. United States, 141 F.2d 912 (6th Cir. 1944): Action to compel recorder of deeds to file notices according to law as required by their ministerial Office. *"[T]he authority of ministerial officers is to be strictly construed as including only such powers as are expressly conferred, or necessarily implied,"* 141 F.2d, at 913.

Sincerely,

Robert A. McNeil
Robert A. McNeil

Dated: 8/25/05

State of Texas
County of Tarrant

Before me, Melissa Rennie Osborn, on this day personally appeared Robert A. McNeil, proved to me through presentation of a valid Texas Drivers License to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same and 2 copies for the purposes and consideration therein expressed, said copies to be retained by Robert A. McNeil as proof of the contents of the original document.

Given under my hand and seal of office this 25th day of August, 2005.

Melissa Rennie Osborn
Notary Public's Signature

My commission expires: 12-31-2007