

Edward Bartoli J.D., LL.M.

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SS#:

Ph.

Email Bartoled@aol.com

Published Articles in American Bar Journal,
Michigan Bar Journal, Illinois Bar Journal, and
Tax Digest.

PETITION FOR A WRIT OF HABEAS CORPUS PURSUANT TO 28 U.S.C.
2242,2243,and 2249 BY A PERSON IN FEDERAL CUSTODY.

To Hon. John G. Roberts, Chief Justice of the United States Supreme Court on behalf of Edward Bartoli who is held in federal custody as a result of Case # 04-cr-0372 in the United States District Court of Northern Illinois. The reason this application is not filed in the District Court of Northern Illinois is that petitioner cannot have an adjudication of these issues by an impartial judge as evidenced by the charges in this petition. I was granted in forma pauperis status by the District Court which continues to date. I have been ordered to turn myself in on July22 to Coleman Low prison, Coleman, FL.

Signed _____ Dated _____

Charges:

1. Federal agents illegally engaged in eight years of investigation and prosecution of 5637 American citizens, including me, that justifies dismissal of charges against me or a new trial. See Exhibits A.
2. In my trial, the court allowed evidence to be used that was acquired illegally by a search warrant wherein the application and affidavit for the warrant were not subscribed and sworn to under oath as required by Supreme Court law. See Exhibits B.
3. Because of a clear violation of The Speedy Trial Act the indictment in this case must be dismissed either with or without prejudice. See Exhibits C.

4. I will be 80 years old in November 2009 and have a health history of heart trouble, Alzimers, Spinal Stinosis, Prostrate problems (three surgeries in the last year and a half), Dementia, and being legally blind, I was required to participate in a 12 week trial with six other defendants, where I could not adequately participate in my defense. I was subsequently sentenced to 10 years in prison for non-payment of taxes. Since my life expectancy is 8 ½ years this is a life sentence for nonpayment of taxes !! This would be cruel and unusual punishment. Since January 2007, I have been treated and/or diagnosed 57 times by Largo, FL Diagnostic Center that has 35 doctors on it's staff...all specialists. See Exhibits D

5. At trial defendants were prohibited from presenting any evidence that the tax saving program (Aegis program) was legal. In response to a Motion In Limine (Document 314) filed by the government to bar evidence and argument that defendants' Trust System was a lawful means to avoid paying taxes, Judge Norgle granted the (Do. 400) motion depriving defendants' 6th Amendment right to put forth a defense, and use the "Cheek Defense" as defined by the Supreme Court. This was in effect a directed verdict. In his approval the judge did not test the trust system under state law as required by law since there is no federal law governing the validity of a Business Trust. See Exhibit E

6. My IRS Individual Master File establishes that I am not a Tax Protester and I am not required to file a 1040 tax return. See Exhibits F

Because of the above I respectfully request a stay of further proceedings against me and that I be released from Federal custody, or be granted a new trial.. I submit all of the material herein under oath.

Subscribed and sworn to under oath by _____
Edward Bartoli

Exhibits A

“DISTRICT COURT, NORTHERN DISTRICT OF ILLINOIS, EASTERN DIVISION, is nothing short of “offering a false instrument for filing”, which is a crime.

PURPORTED INDICTMENT

04 CR 0372

DEFECTS IN INDICTMENT:

1. No Signed Form 9131 (IRS-CI special agents Showing of Authority to Empanel Grand Jury)
2. Grand Jury Empanelled Under Title 18 U.S.C. §3331, “Special” Grand Jury, Authorized to Investigate Corruption and Fraud by Public Officials and Federal Employees, and Issue Reports.
3. No Target Letter
4. No Opportunity to Testify and Present Witnesses and Evidence to Grand Jury
5. No Taxing Obligation Statutes Cited
6. No Signed Applications and Probable Cause Affidavits for Search Warrants
7. Search Warrants Were Overbroad and Did Not Meet the Particularity Requirements
8. Purported Indictment (04 CR 0372) Issued Beyond the 3-Year Statute of Limitations, From the Date of the Execution of the March 30, 2000 Purported Search Warrants.
9. The March 6, 2003 Purported Search Warrants Were Based on an FBI Agents Unsigned Probable Cause Affidavit, Related to the Investigation of Vallone’s Ponzi Scheme, and Were Not Related to Aegis, Heritage, Bartoli or Hopper
10. Not Charged With Any of The 10 Criminal Tax Offenses Listed in the USAM, Which the IRS Has Authority to Investigate, for Which the United States Attorney, Department of Justice, Has Authority to Prosecute.
11. Charged With Violating Title 18 and Title 26 Federal Penal Code Statutes
12. No CFR Indexed Regulation Cross Referenced to Those Title 18 and Title 26 Federal Penal Code Statutes
13. No Federal Register Publication of a Generally Applicable Regulation for Those Title 18 and Title 26 Penal Code Statutes
14. No Required IRS Reporting Form Identified
15. No Procedurally Correct Assessments for the 7201 Counts
16. No CFR Indexed Regulation Cross Referenced to 26 U.S.C. §7608 the Claimed Authority for IRS-CI special agents
17. No Federal Register Publication of a Generally Applicable Regulation for 26 U.S.C. §7608, the Claimed Authority for IRS-CI special agents
18. No 1939 Statutes at Large Source of Law for the Purported “Restatement” of 26 U.S.C. §7206(1) and (2)
19. Period from Arraignment to Trial Date is Unreasonable and Exceeds Any Reasonable Allowable Exception to the Speedy Trial Act.
20. Purported Indictment Fails to Charge Defendants with ANY Crime.
21. Government Has Failed to present a Cognizable Claim, Court Lacks Jurisdiction

Exhibits B

United States District Court, Northern District of Illinois, Eastern
Division.....United States of America v. Edward B. Bartoli et
al.....Judge Charles R. Norgle No.04 CR 372-

.....On March 30,2000 the premises of Aegis Financial Group and
Sigma Resources were raided by the IRS under a search warrant issued by Magistrate Alexander Keyes.
The evidence seized provided the foundation for all subsequent legal action against all Aegis members and
Aegis principals. The application for the search warrant and the Affidavit of Probable Cause were not
subscribed and sworn to under oath as required by the Supreme Court in Groh v. Ramirez, 298 Fed. 3rd
1022 affirmed by the Supreme Court Feb. 24, 2004. The evidence of this is in the record . On Sept 2, 2004
Ralph Schindler, my attorney, filed a motion to suppress all evidence seized by the raid (Docket Document
No.139). One of the grounds for the motion was "upon an invalid oath or affirmation". (see attached) The
government filed a response to the motion and attached the the Application and Affidavit for the search
warrant which were NOT subscribed and sworn to under oath as required by Ramirez. (Docket Document
No.157 see attached). This was the ONLY record J. Norgle had before him when he ruled . The only ruling
possible in light of thr record was to rule in favor of the motion to suppress. J. Norgle ruled against the
motion and in his written opinion did not even mention the unsubscribed application and affidavit. (see
Docket Document No.191 attached). Since this ruling was clearly an error his ruling failed to bring all the
evidence seized within the jurisdiction of the court. The remedy here is to bring a Writ of Habeas Corpus
before the Supreme Court of the United States asking to stay all proceedings and asking to have all evidence
used suppressed. It would be futile to bring the issue back in the Northern District. The Writ could be
brought by a Aegis member or defendant in this case. If I bring it it would be filed with Chief Justice
Roberts as required since I live in Florida. A favorable ruling would bring this case to an end for all Aegis
members and principals, and allow them to seek a remedy for the damages incurred. Here is what the
Supreme Court had to say on Feb 24, 2004 about the prerequisite for a VALID search warrant. The four
requirements are clearly stated in the Constitution as follows: 1. Probable Cause, 2. Supported by Oath or
Affirmation, 3. particularly describing the "place" to be searched, and the "persons or "things" to be seized.
This warrant lacked all of them because it was not subscribed to under oath.

Edward Bartoli

AFFIDAVIT OF CHRISTOPHER THOMSEN
IN SUPPORT OF SEARCH WARRANT APPLICATION

I, CHRISTOPHER THOMSEN, a Special Agent with the Criminal Investigation Division of the Internal Revenue Service (hereinafter IRS), Department of the Treasury, being duly sworn, depose and state that:

1. I make this affidavit in support of an application for issuance of search warrants, in connection with an IRS criminal investigation, for the following premises as described more fully herein:

The Office of William Cover at
11018 - 11020 - 11022 Southwest Highway
Palos Hills, Illinois 60465

2. I, along with other Special Agents of the IRS, have been engaged in a criminal investigation into the activities of Edward Bartoli, Michael Vellone, Robert Hopper and Timothy Shawn Dunn (the Aegis principals), and other promoters, tax return preparers, and attorneys known to assist and associate with these individuals. The principals are the primary managers and operators of an entity known as Aegis Financial Group (hereinafter Aegis) which has its principal offices at 11020 - 11022 Southwest Highway in Palos Hills, Illinois, which also includes the premises of Heritage America. Heritage America is in the business of marketing living trusts.

3. Aegis is the central marketing instrument for a system of trusts used in a conspiracy to defraud the United States government, specifically the IRS, of millions

items to be seized as evidence of the criminal offenses at this location are included in Attachments A and B.

Christopher Thomsen, Special Agent, IRS
Subscribed and Sworn before
me this _____ day of _____

MAR 30 2000

United States Magistrate

United States District Court

NORTHERN DISTRICT OF ILLINOIS, EASTERN DIVISION

In the Matter of the Search of
(Name, address or brief description of person, property or premises to be searched)

RECEIVED

The Office of William Cover
11018 - 11020 - 11022 Southwest Highway
Palos Hills, Illinois 60465

MAR 30 2000

APPLICATION AND AFFIDAVIT
FOR SEARCH WARRANT

MAGISTRATE JUDGE ARLANDER KEYS
UNITED STATES DISTRICT COURT

CASE NUMBER

I Christopher Thomsen being duly sworn depose and say:

I am a Special Agent, Criminal Investigation Division, Internal Revenue Service and have reason to believe
Official Title

that _____ on the person of or X on the property or premises known as (name, description, and/or location)

Business property located at 11018 - 11020 - 11022 Southwest Highway, Palos Hills, Illinois 60465. The premises contain a two-story brick building. The front of the building faces east and has twelve windows on the second floor. Three single glass doors are at the front of the building. "11018" is written on the door on the right side of the building and a sign reading "Parcorp" is attached to the windows just to the left of that door. "11020" is written above the glass door and on the door on the right center of the building and words "Moneta Agency" are written on that door. "11022" is written above the glass door located in the left center of the building "Heritage" is written on the glass to the left of this door. An unlighted business sign marked HERITAGE AMERICA and PARCORP is at the street in front of the building. The office of William Cover is located on the first floor on the south wall.

In the Northern District of Illinois, Eastern Division
there is now concealed certain property, namely:

(See Attachment A)

which is (state one or more bases for search and seizure set forth under Rule 41(b) of the Federal Rules of Criminal Procedure)

Instrumentalities, Fruits or Evidence

concerning a violation of Title 18, United States Code, Sections 371, 1341, 1343, and 1956, and Title 26, U.S.C., Sections 7201, 7206(1), and 7206(2), and Title 31, U.S.C., Section 5316

The facts to support a finding of probable cause are as follows:

(See attached affidavit)

Continued on the attached sheet and made a part hereof. X Yes No

Signature of Affiant

Sworn to before me, and
subscribed in my presence

MAR 30 2000
Date

at Chicago Ill
City and State

Arlander Keys
United States Magistrate Judge
Name and Title of Judicial Officer

Arlander Keys
Signature of Judicial Officer

Exhibits C

TIMOTHY SHAWN DUNN
123 MAIN ST.
CHICAGO, IL.

March 1, 2009

The Honorable Justice Frank Easterbrook
Chief Justice
UNITED STATES COURT OF APPEALS
FOR THE SEVENTH CIRCUIT
United States Courthouse
219 South Dearborn Street
Chicago, IL 60604

**RE: USCA Docket No. 08-3690
USA v. Michael Vallone et al
USDC No. 04-CR-00372
Appeal From: Northern District of Illinois, Eastern Division
Judge Charles R. Norgle, Sr. Presiding**

Dear Justice Easterbrook,

In preparing for appeal in the above referenced case, I discovered something so disturbing, I felt compelled to bring it to your immediate attention.

On February 13, 2008, my co-defendant Mr. Vallone filed a timely Motion to Dismiss for Violation of the Speedy Trial Act. See DE 408. I had previously filed a motion to join in all defense motions. See DE 158. The following day, he filed his memorandum in support of his motion. See DE 411. A hearing was set for the following Monday, February 18, 2008 and proceeded before Judge Norgle as scheduled with Mr. Vallone's trial counsel, Richard McLeese. Argument lasted for about 90 minutes after which Judge Norgle denied Mr. Vallone's Motion to Dismiss from the bench.

What I recently discovered that I found so disturbing was an order entered by Judge Norgle on Friday February 15, 2008 denying Mr. Vallone's Motion to Dismiss. See DE 416 entered at 5:14 CST on February 15, 2008. In other words, according to the trial court's docket, Judge Norgle denied Mr. Vallone's motion before the matter was ever heard and just 24 hours after it was filed. He then proceeded to conduct a hearing on the very same motion the next

business day without informing Mr. Vallone, or any other defendant, that he had already denied the very motion he was about to hear.

As troubling as it was to witness the failure of Judge Norgle to compute excludable and non excludable days under the Speedy Trial Act to independently determine whether a violation had occurred, it is even more troubling to discover afterward that he was predisposed to deny us relief to which we were entitled by statute. Mr. Vallone's motion did not allege a violation that could be considered a close-call. 1,335 days elapsed between the time the 70 day trial clock began running and trial. Between July 7, 2004 and August 23, 2006, several minute entries suggested time had been excluded from the Act's 70 day time computation. The last of those minute orders suggests time had been excluded from August 23, 2006 through February 7, 2007. But even assuming, arguendo, that time had been properly excluded a violation would have still occurred on April 18, 2007, almost one year before trial began. That was argued in the motion but Judge Norgle never even considered it!

Outrageous is perhaps the best word to describe Judge Norgle's behavior. I believe his conduct violated my Fifth Amendment right to due process by being denied my right of the opportunity to be heard. That right was denied to all defendants. I also believe that Judge Norgle may have violated 18 U.S.C. § 242 by willfully subjecting me to a deprivation of a right protected by the Constitution or laws of the United States,

I also believe that his behavior violated three provisions of Canon 3 of the ABA Model Code of Judicial Conduct. They are:

(5) A judge shall perform judicial duties without bias or prejudice. A judge must perform judicial duties impartially and fairly. A judge who manifests bias on any basis in a proceeding impairs the fairness of the proceeding and brings the judiciary into disrepute. A judge must be alert to avoid behavior that may be perceived as prejudicial.

(7) A judge shall accord to every person who has a legal interest in a proceeding, or that person's lawyer, the right to be heard according to law.

(8) A judge shall dispose of all judicial matters promptly, efficiently and fairly. In disposing of matters promptly, efficiently and fairly, a judge must demonstrate due regard for the rights of the parties to be heard and to have issues resolved without unnecessary cost or delay.

Judge Norgle bias towards we defendants was evidenced by his denying a motion before conducting a hearing on it and then not informing anyone before him that he had previously denied the very motion being argued. He violated (7) above by denying us the right to be heard. And he violated (8) by failing to treat us fairly and protect our constitutional rights.

Justice Easterbrook, I have been incarcerated ever since trial ended on ?????, even though my indictment should have been dismissed in February 2008. I am now faced with having to raise this matter on appeal, despite the lack of a clear record in the trial for the appeal court to review. Should the court of appeal remand our case back to the trial court for any matter, including proper findings under the Speedy Trial Act, there is absolutely no way we believe we can expect Judge Norgle to treat us fairly, based on his past behavior.

Lease accept my appreciation in advance for your prompt attention to this urgent matter.

Very truly yours,

TIMOTHY SHAWN DUNN

enclosures

cc: AUSA
United States Senate Committee of the Judiciary

**DISMISSAL OF INDICTMENT
for
VIOLATIONS OF THE SPEEDY TRIAL ACT**

The government's Motion of April 21, 2004, entitled:

**GOVERNMENT'S MOTION FOR FINDING OF COMPLEX CASE AND FOR
ENTRY OF AN ORDER EXCLUDING TIME UNDER THE SPEEDY TRIAL
ACT**

asked for an excludable period from **April 9, 2004 to June 29, 2004**. The reasoning stated by the government was that this was a complex case. In this Motion, the government stated:

"Under 18 U.S.C. §3161(h)(7), the speedy-trial computation for all six defendants began to run on April 19, 2004." (Govt's Motion, Prayer at (5))

We know that since **June 29, 2004** there have been several status conferences, with several trial dates set, and that each trial date set has been extended at subsequent status conferences at the request of the government, with the latest trial date set for February, 2007.

We also know that there is a status conference set for the first week in December of 2006, where defense counsel has a Motion for a continuance based on the need to find expert witnesses.

Consulting again the government's Motion of April 21, 2004, we find these words:

"Accordingly, this case meets the "ends of justice" requirement of §3161 (h)(8)(A) for the exclusion of time under the Speedy Trial Act **for any period of delay resulting from a continuance in this case**. *See. e.g., United States v. Thomas*, 774 F.2d 807, 810 (7th Cir. 1985) ("case involved six defendants and thousands of financial documents"). (Emphasis added)

Govt's Motion. Page 3, para. 6

The government's use of the term "**any period of delay resulting from a continuance in this case**" indicates that the government is asking the court to rely on this one Motion of April 21, 2004 as the authority to "**prospectively**" exclude from speedy-trial computation, all periods relative to all continuances, since the government filed its Motion on April 21, 2004. However, the Motion itself only asked for an **82 day exclusion** of time.

It is just this type of "**open-ended**" exclusion that the Court addresses in *Zedner*. To my knowledge, the government has not filed any subsequent Motions for continuances, where the court has been petitioned for time excludable under the Speedy Trial Act and

the record of this case should be reviewed to see if the judge has entered into the record, his findings for granting the first "**ends of justice**" Motion, and if he followed the required procedures as set forth in the Speedy Trial Act, §3161(h).

Exhibits D

United States District Court, Northern District of Illinois, Eastern
Division.....United States of America v. Edward B. Bartoli et al.
.....Judge Charles R. Norgle cas no. 04 CR 372-

2.....Health History of Edward
Bartoli.....Year 2002.....In November 2002, CID Treasury Agents, Christopher
Carlson and Andrew J. Smyros appeared unannounced at my home in Little River S.C.. I cooperated in a
discussion of one hour and a half, where I expressed my firm conviction that the Aegis trusts were perfectly
legal.. The stress of this encounter aggravated my existing heart condition. As a result I was treated at the
Emergency Room of Grand Strand Regional Medical Center on 12/26/02. I was transferred to the care of
Dr. Hicks at Wacamaw Cardiology PC in Conway, SC where my angina and Hyperlipidemia were
confirmed. I was put on a daily nitroglycerin patch, daily aspirin and lipitor.. The agents called for another
meeting and I informed them I could not meet with them further, pending more tests and treatment of my
condition. My medical condition at the time also included Macular Degeneration (diagnosed in an eye
clinic in Wilmington SC in 1999, and enlarged prostate which resulted in blood in my urine recently treated
in the same Emergency Room. I was treated with a catheter and plastic bag attached to my leg so that I
could urinate. At each of the aforementioned treatments I faxed the agents copies of doctor and hospital
records including copies of all cardiograms to confirm the veracity of my
illnesses.....Year 2003.....same medical treatments.....Year
2004.....moved to Clearwater FL.....Indictment April 4th 2004.....Motion to Excuse Presence at Status
Hearing on Sept. 14th. Motion granted. Heart pain examined by Dr. John Norris report to court (Docket
Document No.93). Excused from testimony in Patridge case for health reasons.....Year
2005.....Prostrate Surgery at Meese Hospital, Clearwater Fl May 31 2005. Dr. Scott Klavans.
.....Year 2006.....Symptoms appeared. Pain in my legs. Tests at Heart & Vascular Imaging
Center on my legs and Necular Stress Test on 7/19/06 at Morton Plant Hospital. Finding was mild vascular
condition in my legs. Was instructed to wear support stockings.....Year 2007.....Began
treatment with Dr. Jagers Keene at Largo Diagnostic Center Largo FL. who scheduled me for eight tests at
the diagnostic center.. Initial Evaluation..7/9/07. EKG 7/10/07. Caroted Doppler Ultrasound. 7/10/07.
Vascular Lab 7/10/07. Complete Blood Work 7/10/07. Echocardiogram 7/11/07 Office Spirometry
7/13/09. Follow up Office Visit. 7/16/07. Follow up Office Visit 7/19/07. Office Visit August 20, 2007
where Vascular Dementia suspected, perscriptions given and Brain Scan suggested and new eye test
suggested. Schindler letter on dementia issued 12/7/07. Motions for Competency Hearing filed 12/12/07.
Denied. Brain Scan taken. 12/17/07. Motion to Reconsider filed 12/26/07. Order to Springfield Prison
12/26/07. Emergency Room at Largo Medical Center (blood in urine) 12/29/07. Finding...Hematurin. Eye
appointment set.....Prostrate Surgery 1/3/08. Norgle extends commitment date to 1/11/08.. Notice of
Appeal to 7th Circuit. 1/7/08. Apopeal dismissed by agreement to substitute Dr. Goldstein for prison
provided I could appoint my expert. 1/29/08. Prostrate Surgery 2/13/08. Motion for appointment of Expert
for EB denied. 2/14/08 Goldstein Report 2/15/08. EB motion denied. 2/15/08. Trial set for 2/26/08. EB
arrived 2/23/08.
2/24/08 Emergency Room Christ Hospital, Oak Lawn. (blood in urine) Wanted to admit me. Refused for
trial.....back to Florida...new Brain Scan (dementia still there)...Eye test..legally blind !!!

RETINA - VITREOUS ASSOCIATES OF FLORIDA

diabetic Retinopathy • Macular Degeneration • Macular Hole • Macular Pucker • Uveitis
Retinal Vascular Occlusion • Retinal Detachment • Pediatric Retina • Ocular Tumors

Scott Eugene Pautler, MD
Steven Myles Cohen, MD
Karina Billiris Findlay, MD
David A. Eichenbaum, MD

June 17, 2008

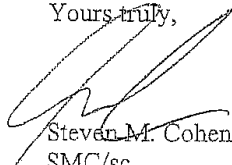
7"00

To Whom It May Concern:

Re: Edward Bartoli (11/6/29)

Edward Bartoli is a patient of mine whose vision is 20/200 or worse in both eyes. He is legally blind and entitled to any benefits for legally blind people.

Yours truly,



Steven M. Cohen, M.D.
SMC/sc

TAMPA: 2705 W. St. Isabel St., Tampa, FL 33607, (813) 879-5795 / Fax (813) 877-4578
CLEARWATER: 579 S. Duncan Ave., Clearwater, FL 33756, (727) 445-9110 / Fax (727) 466-0306
ST. PETERSBURG: 4344 Central Ave., St. Petersburg, FL 33711, (727) 323-0077 / Fax (727) 323-7627
TEMPLE TERRACE: 5208 E. Fowler Ave., Suite A, Tampa, FL 33617, (813) 987-2000 / Fax (813) 987-2135

1-888-MACULA-1 • www.retinavitreous.com

DIAGNOSTIC  CLINIC

Vipul Pandya, MD
1551 West Bay Drive
Largo, FL 33770

February 27, 2009

RE: BARTOLI, EDWARD
MRN: 000583583
DOB: 11/06/1929
DOS: 02/27/2009

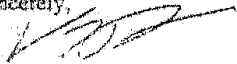
To Whom It May Concern:

Edward Bartoli is a 79-year-old gentleman who is a patient in the Cardiology Department here at the Diagnostic Clinic in Largo, Florida. We have been recently following him in terms of his cardiovascular health. He is having angina-type chest pains, and he has had significant irregular and concerning ventricular heartbeats. He is due to undergo cardiovascular testing, including stress testing and echocardiography.

At this point, given his upcoming testing, his cardiovascular symptoms and his evidence of ventricular arrhythmia, it is not deemed safe for Mr. Bartoli to travel at this time.

Should there be any further questions regarding his status, please do not hesitate to contact me.

Sincerely,


Vipul Pandya, MD

VP/MedQ

D: 02/27/2009 10:30:00 T: 03/02/2009 10:34:36 E:
Clinic Job ID: 000264-00000L8D Internal Job ID: 362253643

Exhibits E

Subj: **Fwd: Sentencing Statement**
Date: 12/10/2008 10:47:52 A.M. Eastern Standard Time
From: BARTOLED
To: RAJHomePC, JDAVEART@hotmail.com

From: BARTOLED
To: ralphjschindler@SBCglobal.net, jsmith@schindlerlegal.com, rgray@schindlerlegal.com
Sent: 12/10/2008 10:20:18 A.M. Eastern Standard Time
Subj: Sentencing Statement

Heritage America was formed in 1991 as a private membership organization to save its members probate fees in the event of their decease. It grew to 5000+ members. While doing research for the Heritage Living Trust document, I discovered the use of a Business Trust to operate a business. I traced their use back to the year 1412 in England. The first case involved the Free Fisherman in Faversham England. They signed a private contract that created a legal entity to operate their fishing business. When entity form was challenged the English Common Law Court approved the form. This was the origin of the Business Trust. Subsequent legal precedents in England were adopted in American Common Law when the English Common Law was adopted in the formation of our constitutional government. I researched all of the cases in Westlaw on the subject of Business Trusts (85 cases). I found that various jurisdictions used the name Business Trust, Common Law Business Organization, Unincorporated Business Organization and Pure Trust. They all referred to the same thing...a private contract creating a legal entity to operate a business. I wrote a legal brief (see attached) on the subject which was eventually put in the Aegis file as authority for the Aegis Trust document which was instructed to be presented to Aegis client lawyers and CPA's for examination. I then created a trust document for use with private clients. Four of these trusts for private clients were audited by the IRS with my total cooperation and the audits were closed without objection to the validity of the trust document or the fact that the trusts did not file a tax return and did not have an independent trustee. One of them (\$800,000,000.00) for Robert Krilich was registered by me with the SEC and was registered and filed without objection. I then formed Aegis as a private membership association using the same trust document. I eventually grew to 500+ members. My research disclosed that the legality of the Business Trust must be determined the common law of the state where it was created since there was no federal law on the subject of Business Trusts. The only federal law on the subject was IRS Reg 301.7701-4(b) and Title 26 CFR 1.641-(a)-(o) which excluded the business trust from the Internal Revenue Code. This leaves only state common law to determine its legality and they are legal in every state. IRS Manual MT 9900-26(1-20-75) 5041.1 specifically says state Common Law is binding on the IRS. Since the federal government does not have a common law the Supreme Court in *Erir RR v. Tompkins*, 304 U.S. 64 (1938) says a federal judge confronted with the issue of the validity of a business trust must determine how state law would rule on the issue. Illinois has ruled in *Schumann-Heink v. Folsom*, 159 NE 250 (1927). Both the Supreme Courts of Ohio and Pennsylvania have ruled by approving the Aegis program and trust document for seminars to train lawyers in its use in those states. (see attached). It is also established that a Business trust is not a taxable entity. This has been certified to in writing by the Treasury Department and by the testimony of a top Treasury Department official in a recent case by Joe Izen (citation) This is also confirmed by Westlaw in its section 32:10 of "Income Taxation of Estates and Trusts" where it is stated "There are many entities that appear to follow the tax scheme of a trust, but are not subject to Subchapter J. Examples of entities generally excluded include....business trusts". The only taxable event is a distribution to the holder of a certificate of beneficial interest (similar to a corporate dividend)> If I form a corporation as sole shareholder, director and officer, the income of the corporation is not taxable to me even though I control the money.....only a dividend (unless I abuse the corporate form).. If I am the sole director, trustee, and holder of a certificate of beneficial interest in a Business Trust... the same law applies. The income of the trust is not taxable to me. An independent trustee is not required. Case law clearly establishes this. This was my good faith belief. If my good faith belief was wrong, I regret the harm cause to my wife and family, and all the Aegis members. While at Aegis up to my retirement in 1996, I followed the proper closing

Friday, December 12, 2008 AOL: BARTOLED

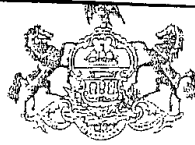
procedures..no backdating or shortcuts.When I married Marilyn in 1996, we moved to Ohio to live on my son's farm for a year and then moved to Myrtle Beach SC , and later to Clearwater Florida. I rested in the belief that Vallone, Stambulis and succeeding attorneys would continue the Aegis program as I designed it.The only inquiries I made to Aegis was about membership growth and profit. I was wrong!! Vallone not only altered the program with all kind of shortcuts to my procedure, he proceeded to abolish the directors and appointed a new advisory board with Brian Wassen and Joe Starns. Then they operated Aegis out of Wassens office and cut all payments to me even though they made \$350,000 profit.He then replaced Aegis with Vallone's Fortress Trust program and the audit arsenal, and proceeded to steal \$20,000,000 from Aegis clients (as per Alan Jones letter to your honor) without my knowledge, consent or participation I was stupid to assume Vallone's honesty since it caused great harm to all Aegis members and my wife and family. Shame on me!! I am now trying to repair my health. My next eye appointment is Dec. 13th to measure me for a lens to insert in each eye on Jan 28th and Feb 4th.They do not have the lens in stock and have to order it. My spinal surgery is on hold because the 5 day procedure costs \$35000 and my medicaid and AARP will only pay half of that. Since Marilyn and I or my kids don't have \$17,000 Dr. Keene is in the process of referring me to Rush Memorial and/or Loyola Medical in Chicago where medicaid and AARP do cover the entire cost. I wish to renew Alan Jones request in his letter that I remain on bond after sentencing so that I can complete my health treatments.

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Friday, December 12, 2008 AOL: BARTOLED

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March 15, 2000

Christopher Alan Feliciani, Esq.
Berk Whitehead et al
115 N Main Street
Greensburg PA 15601

Dear Attorney Feliciani:

This letter will serve as official notice that the following program, sponsored by Aegis Company, has been approved by the PA CLE Board.

<u>Name of Course</u>	<u>Date</u>	<u>Location</u>	<u>Credits Approved</u>
Common Law Business Organization Seminar	12/09/1999	Dayton, OH	Substantive 19.50


Lawyer's Note: Please return the enclosed Pennsylvania CLE Credit Request Form, along with your attendance certificate (if available), and a check made payable to the PA CLE Board for the hours that you attended the course. This fee is also required for each half hour increment. We accredit only programs that are at least one hour long; in addition, we accredit only in half hour increments.

If you have any questions, please contact our office at (800) 497-2253.

PENNSYLVANIA CONTINUING LEGAL EDUCATION BOARD

Enclosure

The Supreme Court of Ohio



COMMISSION ON CONTINUING LEGAL EDUCATION
30 EAST BROAD STREET, COLUMBUS, OHIO 43266-0419

DIANE CHESLEY LAHM
SECRETARY
(614) 644-5470

December 9, 1999

The Aegis Company
11022 Southwest Highway
Palos Hills IL 60465

Re: Common Law Business Organization
Palos Hills, CA, CA - 12/9/99
Activity Code #: 6556-98053

Dear Sponsor:

We are pleased to inform you that the Commission on Continuing Legal Education has approved the above CLE activity for credit under Rule X of the Supreme Court Rules for the Government of the Bar of Ohio. The above activity code must be used in having Ohio attorneys complete requests for credit and in any correspondence.

The activity has been approved for 19.5 total CLE credit hours including 0 hours in ethics, 0 hours in substance abuse, and 0 hours in professionalism instruction. Promotional materials should indicate approval for Ohio CLE Credit by including the following statement:

This course has been approved by the Ohio Supreme Court Commission on Continuing Legal Education for 19.5 CLE credit hours, including 0 hours in ethics, 0 hours in substance abuse, and 0 hours in professionalism instruction.

Enclosed are forms to request CLE accreditation of future activities. The CLE reporting system relies upon computerized data entry and therefore, Requests for Accreditation of activities held in Ohio must be received 60 days in advance and activities held outside of Ohio must be received within 60 days of the activity for approval to be granted.

Also enclosed are a supply of FORM 1's to be completed by each Ohio attorney attending as he or she leaves, as well as Form 2's for requests for teaching credit. These forms are to be collected by you and returned to our office within thirty (30) days from the date of the presentation. If attendance of Ohio attorneys will exceed this supply, please notify us promptly so that we may send you additional cards prior to presentation of the program.

If you have any questions regarding the Ohio CLE program, please do not hesitate to contact our office. We appreciate your participation in the Ohio CLE program.

Very truly yours,



Diane Chesley-Lahm
Secretary Commission on CLE

Subj: **members class action suit**
Date: 7/4/2008 11:18:24 A.M. Eastern Daylight Time
From: BARTOLED
To: ralphjschindler@SBCglobal.net, rgray@schindler legal.com

Because the members of Aegis were be harassed by hundres of summons by the IRS for their financai records all over the country, I fel that the members should have a remedy. I discovered Sammy Sorel on the internet who specialized in class action suits. He was contacted and agreed to file for the AEGIS MEMBERS. Since I and Marilyn nere both having health problems Vallone took the lead to manage the suit. The members were assed and \$200,000 was raised and the suit was filed. The gov made a motion to dismiss and it was denied. The case was set for trial in Feb 2004. Vallone then brought in Sticke as his attomy and he said the complaint should be written over as a Bivens case. He took over and had thecase dismissed without prejudice to refile it. He never did !!!!!!! I don't know what happened after that.

Gas prices getting you down? Search AOL Autos for fuel-efficient used cars.

Tuesday, July 08, 2008 AOL: BARTOLED

May 22, 2007

TO: R. Schindler
B. Gray

1-312-554-1041

The "Economic Substance Doctrine" is an IRS fabrication not supported by any Federal law,--- statute, rule, regulation on the Federal Register. If I set up a corporation and transfer all business assets to the corporation, and I am the sole shareholder, officer and director, the IRS will recognize it as a legal entity. But, if I do the same thing to a Business Trust, they will not, even though the Economic Substance of both transactions is EXACTLY THE SAME !! Why? Because a corporation is a taxable entity with a government nexus. A Business Trust is NOT a taxable entity under the code and since it is created by private common law contract it has no nexus to the federal government. This is recognized by IRS Regs. 301.7701-4(b) and 1.641(a)-0 which exclude the Business Trust form code. IRS Service Manuel MT 9900-26(1-29-75) 5041.1 admits the IRS is bound by the Common Law. The "Economic Substance Doctrine" is a fabrication devoid of law (jurisdiction) designed to do indirectly what it cannot do directly under Federal law (jurisdiction). They can call the trust "a sham" (a political statement) and destroy the contract and extract money from the parties to the contract (the funds of the entity) in lieu of their inability to tax the entity or its creator.

By applying the doctrine they violate Art. 1 section 10 (contract clause) of the constitution as well as due process, 1st, 5th and 6th Amendments. They abridge and destroy the rights of the parties to the contract. A Constitutional challenger to the violations must be put in the record pre trial in ALL Aegis cases.

cc: A. Jones
D. Arthur

Exhibits F

IMF DECODING

Interpretation of the first page of the Individual Master File (IMF)

IRS empl 79-217-50677 date 08/02/2004 cycle 04/30 Account 338-22-0428
 Name Edward Bartoli IMF Tax Type 30 1997/12

The consecutive line numbers below are matched by number marked on the IMF.

01 Not a tax protester

02 Tax year 1997 Type S-30 (Specific Master File)

03 MFR 01 IMF 1040 Not required

04 VAL-1 SSN is not valid for the taxpayer using it.

05 Crinv -Z Criminal activity indicated -Z
-Z (unreversed TC914 posting)

06 FZ> -Z Module freeze code indicated -Z ; -T
-Z (unreversed TC914 posting)

07 Crinv -Z Criminal activity indicated -Z
-Z (unreversed TC914 posting)

08 Lien Lien indicated with DLN # 36277-452-30026-1

09 FZ > -Z Module freeze code indicated -Z
-Z (unreversed TC914 posting)

10\$ Module balance 0.00
Accrued interest 0.00
Accrued penalty 0.00

10 CSED Collection statute expiration date none shown
RSED Refund statute expiration date none shown
ASED Assessment statute expiration date none shown

11 150 Assessment none shown DLN# none shown

12 SFR None Shown

13 tot Inc tax none shown

14 AGI Adjusted gross income none shown

You are hereby put on NOTICE that this letter must be filed as a permanent part of my IRS/DA/AL/S/IMP/DMF 23C record. If such record(s) have/have been deleted or substituted, this demand still applies.

From: Ed Bartol

- why NOT?
for all members
and principals

FEDERAL HABEAS CORPUS

The following analysis is of the Federal level Habeas Corpus Rules. Most State rules are for the most part carbon copies of the Federal Rules, so act accordingly:

U.S. Code Title 28, Sec. 2242

Application for Writ of Habeas Corpus shall:

- A. Be in writing
 - 1. Signed, and
 - 2. Verified, by
 - a. The person whose relief it is intended, or
 - b. By someone acting in his behalf, and
- B. Allege the facts concerning the applicants
 - 1. Commitment or detention,
 - 2. The name of the person who has custody over him,
 - 3. And by virtue of what
 - a. Claim, or
 - b. Authority.

It may be

- A. Amended, or
- B. Supplemented.

If addressed to

- * A. The Supreme Court, or
- * B. A justice thereof, or
- C. A circuit judge

It shall state the reasons for not making application to the district court of the district in which the applicant is held. ~~Chicago Fed District!~~

U.S. Code Title 28, Sec. 2243

A court, justice or judge entertaining an application for a writ of habeas corpus shall FORTHWITH:

- 1. Award the writ, or
- 2. Issue an order directing the respondent to show cause why the writ should not

be

granted, unless it appears from the application that the applicant or person detained is not entitled thereto,

The writ, or order to show cause,

- 1. Shall be directed to the **person having custody** of the person detained,
- 2. Shall be returned **within three days** - unless for good cause additional time,

not

exceeding twenty days, is allowed.

The person to whom the writ or order is directed

- 1. Shall make a return **certifying** the true cause of the detention.

When the writ, or order, is returned -

1. A day shall be set for hearing, **not more than five days** after the return, unless
for

For good cause, additional time is allowed.

Unless -

1. The application for the writ and
2. The return present **ONLY issues of law**.

The person to whom the writ is directed shall be required to produce at the hearing the
body
of the person detained.

The applicant, or the person detained, may (under oath)

1. **Deny** any of the facts set forth in the return or
2. **Allege** any other material facts.

The return and all suggestions made against it may be amended, by leave of court,

1. Before, or after being filed.

The court shall summarily

1. Hear, and
2. Determine the facts, and
3. Dispose of the matter as
 - a. **Law**, and
 - b. **Justice** require.

U.S. Code Title 28, Sec. 2249

On application for a writ of habeas corpus to inquire into the detention of any
person pursuant to a judgment of a court of the United States, the respondent shall
promptly file with the court:

1. Certified copies of the **indictment**,
2. **Plea of petitioner**, and
3. The **judgment**, or
4. Such of them as may be material to the questions raised,
 - a. If the petitioner fails to attach them to his petition, and
 - b. Same shall be attached to the return of the writ, or
 - c. To the answer to the order to show cause.

HABEAS CORPUS

Here are a few of the concepts and ideas as to whether or not the "prisoner" is
entitled to a rehearing, new trial and/or writ of habeas corpus:

1. Your State's Rules of Civil Procedure - Rule 1 generally states that the Civil Rules govern all procedure in district and circuit courts except as states in another Rule, near the end of the Rules, that the **Rules of Civil Procedure shall also govern in any aspect of criminal proceedings where there is no other applicable statute or rule**, provided that any rules so applied does not conflict with any statutory or constitutional requirement.

(ORDER LIST: 546 U.S.)

WEDNESDAY, FEBRUARY 1, 2006 ORDER

It is ordered that the following allotment be made of the Chief Justice and the Associate Justices of this Court among the circuits, pursuant to Title 28, United States Code, Section 42 and that such allotment be entered of record, effective February 1, 2006.

For the District of Columbia Circuit, John G. Roberts, Jr., Chief Justice,

For the First Circuit, David H. Souter, Associate Justice,

For the Second Circuit, Ruth Bader Ginsburg, Associate Justice,

For the Third Circuit, David H. Souter, Associate Justice,

For the **Fourth Circuit**, **John G. Roberts**, Jr., Chief Justice,

For the Fifth Circuit, Antonin Scalia, Associate Justice,

For the Sixth Circuit, John Paul Stevens, Associate Justice,

For the **Seventh Circuit**, **John Paul Stevens**, Associate Justice,

For the Eighth Circuit, Samuel A. Alito, Jr., Associate Justice,

For the Ninth Circuit, Anthony M. Kennedy, Associate Justice,

For the Tenth Circuit, Stephen Breyer, Associate Justice,

For the Eleventh Circuit, Clarence Thomas, Associate Justice,

For the Federal Circuit, John G. Roberts, Jr., Chief Justice.

The Justices' Caseload

The Court's caseload has increased steadily to a current total of more than **7,000** cases on the docket per Term. The increase has been rapid in recent years. In 1960, only 2,313 cases were on the docket, and in 1945, only 1,460. Plenary review, with oral arguments by attorneys, is granted in about **100 cases per Term**. Formal written opinions are delivered in **80-90 cases**. Approximately **50-60 additional cases** are disposed of without granting plenary review. The publication of a Term's written opinions, including concurring opinions, dissenting opinions, and

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(No subject)

From: bartoled@aol.com Hide

federal habeas corpus is found in Title 28 Sections 2242,2243,and 2249. In 2242 you are allowed to file it in the Supreme Court or with a Supreme Court justice as long as you state the reason for not making application to the district court in which the applicant is held.



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Today on AOL

USA

Stephen Heinze

2007 R00535

UNITED STATES DISTRICT COURT

Northern District of Illinois, Eastern Division

UNITED STATES OF AMERICA

v.

Edward B. Bartoli

JUDGMENT IN A CRIMINAL CASE

Case Number: 04 CR 372-2

USM Number: 16949-424

Ralph J. Schindler, Jr.

Defendant's Attorney

THE DEFENDANT:

pleaded guilty to count(s) _____

pleaded nolo contendere to count(s) _____
which was accepted by the court.

was found guilty on count(s) 1 through 34 and 38 through 41 (superseding)
after a plea of not guilty.

The defendant is adjudicated guilty of these offenses:

<u>Title & Section</u>	<u>Nature of Offense</u>	<u>Offense Ended</u>	<u>Count</u>
18 U.S.C. §371	Conspiracy to commit offense to defraud United States	December 2003	1 (ss)
18 U.S.C. §1341	Mail Fraud		2,3,5,6,7, and 9(ss)
18 U.S.C. §1341	Mail Fraud		10 (ss)
18 U.S.C. §1343	Wire Fraud		4 and 8 (ss)
26 U.S.C. 7602(2)	Aid or Assist Preparation of False Tax Document		11-34 (ss)
26 U.S.C. 7201	Attempt to Evade or Defeat Tax		38-41 (ss)

The defendant is sentenced as provided in pages 2 through 7 of this judgment. The sentence is imposed pursuant to the Sentencing Reform Act of 1984.

The defendant has been found not guilty on count(s) _____

Count(s) any remaining is are dismissed on the motion of the United States.

It is ordered that the defendant must notify the United States attorney for this district within 30 days of any change of name, residence or mailing address until all fines, restitution, costs, and special assessments imposed by this judgment are fully paid. If ordered to pay restitution the defendant must notify the court and United States attorney of material changes in economic circumstances.

March 24, 2009
Date of Imposition of Judgment

Charles R. Norgle
Signature of Judge

JUDGE CHARLES R. NORGLE
Name and Title of Judge

March 24, 2009
Date

