

EXHIBIT 32

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IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF IDAHO

DIVERSIFIED METAL PRODUCTS, )  
INC., )  
 )  
Plaintiff, )  
 )  
v. )  
 )  
T-BOW COMPANY TRUST, INTERNAL )  
REVENUE SERVICE, and STEVE )  
MORGAN, )  
 )  
Defendants. )  
 )  
\_\_\_\_\_ )

I, Duane Panter hereby swear (or affirm) that this reproduction of Civil No. 93-405-E-EJL is a true correct and complete photocopy of a document in my possession

Duane Panter  
2124 Harrison Ave. Medford, Oregon 97503

The United States of America, through undersigned counsel hereby responds to the numbered paragraphs of plaintiff's complaint as follows:

1. The United States is without information or knowledge sufficient to form a belief as to the truth of the allegations contained in paragraph 1 and, on that basis, denies the allegations.

UNITED STATES ANSWER AND CLAIM - 1

Certified to be a true and correct  
copy of original filed in my office

Cameron S. Burke, Clerk  
United States Courts, District of  
Idaho

By: Mike Ryzin 4-20-00  
Deputy Dated

**EXHIBIT 32-B**

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2. The United States is without information or knowledge sufficient to form a belief as to the truth of the allegations contained in paragraph 2 and, on that basis, denies the allegations.

3. The United States is without information or knowledge sufficient to form a belief as to the truth of the allegations contained in paragraph 3 and, on that basis, denies the allegations.

4. Denies that the Internal Revenue Service is an agency of the United States Government but admits that the United States of America would be a proper party to this action. Admits that the IRS has served a Notice of Levy on plaintiff for funds owed to defendant Steve Morgan.

5. Admits that the IRS has made a demand on plaintiff for payment of funds owed to Steve Morgan. The United States is without information or knowledge sufficient to form a belief as to the truth of the -remaining allegations, and, on that basis, denies the remaining allegations.

6. Admits that Exhibits A and B are attached and are respectively, a copy of a letter from Lonnie Crockett and a copy of a Notice of Levy served by the IRS.

7. The United States is without information or knowledge sufficient to form a belief as to the truth of the allegations contained in paragraph 7 and, on that basis, denies the allegations.

UNITED STATES ANSWER AND CLAIM - 2

*Q: The IRS is not an agency of the Department of Treasury or the US. They must be something else. What else but a Corp? 28 USC 1349*