EXHIBIT 48

CONGRESSIONAL GEOGRAPHICAL JURISDICTION OF FEDERAL INCOME TAX LAWS

- CONSTITUTIONAL RESTRICTIONS UPON TAXATION IN EFFECT AGAINST FEDERAL GOVT
  - UNITED STATES OF AMERICA (THE 50 STATES)
    - 16TH AMENDMENT
      - EXCISE TAXATION
        - NATIONAL GOVT
          - US CORP
            - EMPLOYEES
              - TAXATION APPLICABLE TO AMERICAN CITIZENS
            - OFFICERS
          - US TERRITORIES
            - ELECTED OFFICIALS
              - TAXATION APPLICABLE TO AMERICAN CITIZENS
  - LEGISLATIVE INTENT OF THE 16TH AMENDMENT
    - CONSTITUTIONAL TAX RESTRICTIONS NOT IN EFFECT IN THE FEDERAL ZONE
      - UNITED STATES (NATIONAL GOVT) (FEDERAL ZONE)
        - INCOME TAX IMPOSED VIA 26 USC STATUTES UPON 3 PARTIES
          - NATIONAL GOVT
          - US CORP
          - US TERRITORIES

- DIRECT TAXATION
  - INCOME TAX ACT OF 1894
    - US SUPREME COURT [1895] DECLARED ACT UNCONSTITUTIONAL TO TAX AMERICAN CITIZENS DIRECTLY
      - STATUTES AT LARGE
        - ENACTED TITLE IN US CODE [POSITIVE LAW]
          - IMPLEMENTING REGULATIONS [IR]
            - FEDERAL REGISTER PUBLISHING OF THE [IR]

* 26 USC NOT ENACTED INTO POSITIVE LAW
[PER UNITED STATES CODE INDEX, 26CFR1.0T, & 26 USC 7851 (a)(1)(A)]