1 meeting was taken out of the tape, and that he was just speculating on why his other

2 comments regarding viable defenses are not on the tape. (*Id.* at 211). It is the jury's province

3 to determine the credibility of witnesses. *United States v. Sanchez-Lima,* 161 F.3d 545, 548

4 (9th Cir. 1998). The tape and Rusch's statements were presented to the jury, who found

5 Defendants guilty. Quiel has presented no evidence that proves Rusch committed perjury.

6 Therefore, the Court denies Quiel's motion for judgment of acquittal or a new trial under this

7 theory.

8   **C.   Redacted Documents**

9   Quiel claims that the Court should have refused to admit redacted documents that the

10 defense was unable to review. (Doc. 301 at 8). Quiel does not specify which exhibits he is

11 referring to. Quiel does specifically object, however, to the Government's use of portions of

12 the Individual Master File (IMF) without providing defense counsel the complete record.

13 (*Id.*) Providing the relevant parts of the IMF to the defendant may be sufficient. *United States*

14 *v. Fusero*, 106 F.Supp.2d 921, 925 (E.D. Mich. 2000). The Government avows that it turned

15 over all relevant portions of the IMF record. (Doc. 310 at 17). Quiel claims that there may

16 be exculpatory evidence in the IMF, but he does not point to any specific evidence that may

17 be in the file. (Doc. 301 at 9). Although not mentioned in Quiel's Motion, the Court notes

18 that Quiel objected to the admission of IRS Form 4340 (Exhibit 263) and sought that the

19 entire IMF file be disclosed at trial. (Doc. 258 at 102). This objection was overruled, and

20 Quiel fails to establish evidence that would cause the Court to reconsider its prior decision.

21 (*Id.* at 113). Accordingly, the Court denies Quiel's motion for judgment of acquittal or a new

22 trial under this theory.

23   Based on the foregoing, Quiel's Motion for a Judgment of Acquittal or for a New

24 Trial is denied.

25 **IV.   Conclusion**

26   Accordingly,

27   **IT IS ORDERED** that Kerr's Renewed Motion for Rule 29 Judgment of Acquittal

28 or, in the alternative, a New Trial (Doc. 302) is denied.

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