

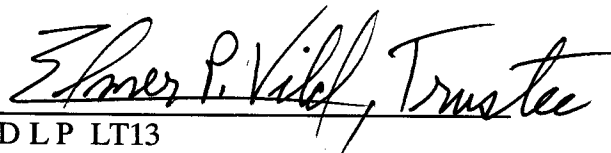
tax lien attaches so the proceeds of sale are correctly distributed. 26 U.S.C.A. § 7403(b)” *U.S. v. Big Value Supermarkets, Inc.* 898 F.2d 493 (6th Cir. 1990). The Plaintiff, on page 3 of their Response, states that “Thus DLP LT 13, through its Trustee, is a necessary party to this suit under 26 U.S.C. § 7403(b).” Then the Plaintiff goes on to quote cases which state that it is the Trust who can adequately represent the ultimate beneficiaries through its Trustee.

This analogy seems inconsistent with the reasoning that the Plaintiff gave this Defendant over the telephone when she stated that she wanted know and deal with the ultimate beneficiaries for a settlement because Trustee, Elmer P. Vild, may have a conflict of interest. Although confused over the Plaintiff’s position, this Defendant now believes Plaintiff is right on the point that the Trustee, through the terms of the trust, can adequately represent the trust. The strong disagreement comes with whether the Trustee needs an attorney to accomplish the representation.

This Defendant believes that the Plaintiff’s reliance on the court cases it quotes are completely out dated and do not apply to the instant case for several reasons. These reasons will be addressed in a few days in this Defendant’s Response to Plaintiff’s Motion to Strike.

Wherefore, this Defendant will pursue a settlement and let the Court decide whether to add the ultimate beneficiaries to the instant suit. If a settlement can be reached, all of these issues will become moot.

Respectfully submitted this 22nd day of October, 2010.



DLP LT13

Elmer P. Vild, Trustee

CERTIFICATE OF SERVICE

Original for the Clerk of the Court and one copy for the Honorable Susan R. Bolton mailed this 22nd day of October, 2010 via first class mail to:

Clerk of the Court
Sandra Day O'Connor U.S. Courthouse
SPC 1
401 W. Washington Street, Suite 130
Phoenix, AZ 85003-2118

Copies mailed this 22nd day of October, 2010 via first class mail to:

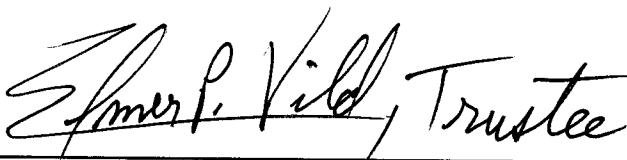
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Elmer P. Vild, Trustee of D L P LT13