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8 UNITED STATES DISTRICT COURT  
9 DISTRICT OF ARIZONA

10 United States of America,  
11 Plaintiff,  
12 v.  
13 Janice Sue Taylor,  
14 Defendant.

No. CR-10-0400-PHX-MHM

**GOVERNMENT’S RESPONSE TO  
MOTION FOR A FAIR TRIAL and  
MOTION FOR JUDICIAL NOTICE  
ON CERTIFIED SELF EXECUTING  
DOCUMENT TITLED “FIRM  
OFFER TO SETTLE”**

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17 The United States, through undersigned counsel, responds to the Motion for a Fair Trial  
18 and Motion for Judicial Notice on Certified Self Executing Document Titled “Firm Offer to  
19 Settle” by Janice Sue Taylor (doc. 113).

20 **I. Argument.**

21 Ms. Taylor demands that this Court provide her a fair trial by doing the following things:  
22 upholding judicial oaths, providing due process of law, providing equal protections, providing  
23 her with a “true judicial trial in accordance with Article III of the Constitution”, entering  
24 “Judge’s and Prosecutor’s Oaths of office” into the record, and addressing standing and  
25 jurisdiction issues raised by Ms. Taylor.

26 The United States agrees that each party should receive a fair trial. As is clear from  
27 defendant’s motion, many of the specific requests made by Taylor are simply statements of  
28 duties which are implicit in the Court’s performance of its judicial duty during a criminal

1 prosecution: honoring its oath, protecting a defendant's due process and equal protection rights,  
2 observing the separation of powers between co-equal branches of government, otherwise  
3 respecting defendant's rights, having the record accurately reflect the proceedings, holding the  
4 government to its burden of proof and ruling upon motions that have been filed. The United  
5 States, of course, fully expects the Court to honor its oath and perform its duties fairly,  
6 impartially and in accordance with the law. That being said, Taylor fails to cite any statute,  
7 case law, or court rule that requires this Court or the government to submit oaths into the record  
8 to establish the constitutionality of this case and the United States is unaware of the existence  
9 of any such legal authority.

10       Regarding the Motion for Judicial Notice of the "Firm Offer to Settle," it appears that  
11 Taylor seeks to have the Court accept as true her claim that she has done her best to comply with  
12 the Internal Revenue Code. We have two brief comments. First, the "Firm offer to Settle" is a  
13 document created by defendant. It is, therefore, not certified and self-executing and is not  
14 cognizable under any of the subsections of Rule 902, Fed.R.E. Second, the "Firm Offer to  
15 Settle" is not a document that is proper subject for judicial notice. As Rule 201 (a) and (b) make  
16 clear, only adjudicative facts which are "not subject to reasonable dispute" may be judicially  
17 noticed. Neither the contents of the "Firm Offer to Settle" nor the filing of that document are  
18 facts which are "(1) generally known within the territorial jurisdiction of the trial court or (2)  
19 capable of accurate and ready determination by resort to sources whose accuracy cannot  
20 reasonably be questioned."

21       **II. Conclusion.**

22       Because the relief defendant seeks either (1) is implicit in the Court's duty in every

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1 criminal trial or (2) is supported by no legal authority, there is no reason to grant the motion and  
2 it should be denied.

3                   Respectfully submitted this 20th day of October, 2010.

4                                   DENNIS K. BURKE  
5                                   United States Attorney  
6                                   District of Arizona

7                                   *s/ Frank T. Galati*

8                                   FRANK T. GALATI  
9                                   JAMES R. KNAPP  
10                                  Assistant U.S. Attorneys

11   Certificate of Service

12 I hereby certify that on 10/20/2010, I mailed copies of the attached document to the following:

13                   Janice Sue Taylor  
14                   3341 Arianna Ct.  
15                   Gilbert, AZ 85298

16                   *s/ Michelle L. Colberg*  
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