

1 DENNIS K. BURKE
United States Attorney
2 District of Arizona
Evo A. DeConcini Courthouse
3 405 West Congress St., Suite 4800
Tuscon, Arizona 85801-5040
4 Telephone: (520) 620-7300

5 ALEXIS V. ANDREWS
Trial Attorney, Tax Division
6 U.S. Department of Justice
P.O. Box 683, Ben Franklin Station
7 Washington, D.C. 20044-0683
Telephone: (202) 307-6432

8
9 Attorneys for the United States of America

10 IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF ARIZONA

11 United States of America,
12 Plaintiff,
13 v.
14 Maria D. Forman et al.,
15 Defendants.

Civil No. 09-CV-444-PHX-SRB

UNITED STATES' RESPONSE IN
OPPOSITION TO MOTION FOR
SANCTIONS

16
17 The United States, through undersigned counsel, hereby responds to the Motion
for Sanctions (Doc. No. 114) as follows:

18
19 Defendant Elmer P. Vild offers no legal basis for his Motion for Sanctions. He
20 apparently misconstrues the Court's prior order – which denied the United States'
21 various motions to strike on the grounds that it could “not yet conclude that Defendant
22 Vild . . . does not have an interest” – as resolving the issue of his purported

1 representation of DLP LT 13. (Doc. No. 61) The Court denied the previous motions to
2 strike because it lacked sufficient information to determine Mr. Vild's interest in the
3 case. (*Id.*) Since that time, new information has been made available, and as a result
4 the United States brought that information to the attention of the Court and renewed its
5 request. This is not sanctionable behavior, but legitimate practice of law.

6 Furthermore, Mr. Vild accuses the United States of avoiding settlement.
7 However, the validity of Mr. Vild's representation of DLP LT 13 is an issue that must be
8 resolved before meaningful settlement negotiations can occur. Mr. Vild currently
9 purports to represent DLP LT 13 in this case, and has sometimes filed documents on
10 behalf of Defendant Maria D. Forman, whom he clearly has no authority to represent.
11 Rather than avoiding or delaying settlement, the United States' motion was intended to
12 expedite settlement and clarify the roles of the various individuals involved with the
13 case.

14 For the foregoing reasons, the United States respectfully requests that the Motion
15 for Sanctions Against Plaintiff (Doc. No. 114) be denied.

16 Respectfully submitted this 10th day of November, 2010.

17 DENNIS K. BURKE
18 United States Attorney

19 By: /s/ Alexis V. Andrews
20 ALEXIS V. ANDREWS
21 U.S. Department of Justice
22 P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044

Attorneys for the United States

CERTIFICATE OF SERVICE

It is hereby certified that service of the foregoing UNITED STATES' RESPONSE
IN OPPOSITION TO MOTION FOR SANCTIONS has been made this 10th day of
November, 2010, by placing copies in the United States Mail addressed to the following:

Maria D. Forman
c/o 5640 E. Duane Lane
Cave Creek, AZ 85331

Denise Ann Faulk
Office of the Attorney General
1275 W Washington St
Phoenix, AZ 85007

Jimmy C. Chisum, 84388-008
Herlong-CA-Herlong-FCI
Federal Correction Institution
P.O. Box 800
Herlong, CA 96113

Elmer P. Vild
989 S. Main St.
#A-269
Cottonwood, AZ 86326

/s/ Alexis V. Andrews
ALEXIS V. ANDREWS
Trial Attorney, Tax Division
United States Department of Justice