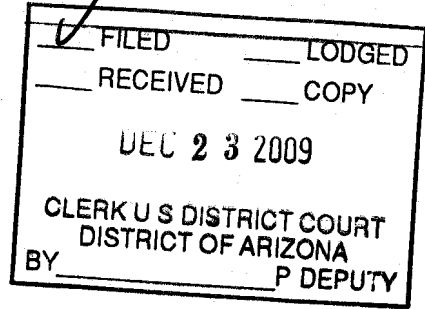


D L P LT13
Elmer P. Vild, Trustee
989 S. Main St., #A-269
Cottonwood, AZ 86326
Ph. (928) 634-5669
E-Mail: trustoneil@commspeed.net
Elmer P. Vild is the Trustee for the
D L P LT13 contractual entity.



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

United States of America,)
)
 Plaintiff,)
)
 v.)
)
 Maria D. Forman; Jimmy C. Chisum and)
 Elmer P. Vild, also known as Phillip O'Neil,)
 as Trustees for the DLP LT 13 Trust; and)
 Arizona Department of Revenue,)
)
 Defendants.)
_____)

Civil No. CV 09-00444-PHX-SRB

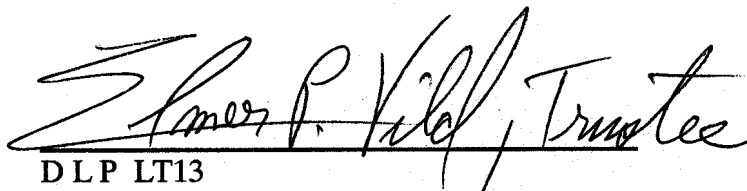
SECOND MOTION FOR DISMISSAL

COMES NOW Elmer P. Vild, Trustee for the D L P LT13 contract in the form of a trust proceeding without the assistance of counsel relying on Haines v. Kerner and other U.S. Supreme Court decisions that hold pro se litigants cannot be held to the same standards as an attorney and the lower courts must point out any defects and allow a pro se litigant sufficient time to correct any defects. And, that the pro se litigants' pleadings are sufficient to call for an opportunity to be heard.

Plaintiff has failed to address the **motion to identify all live body plaintiffs** in a timely manner and this Court is obligated to grant dismissal because of the issues raised by the D L P LT13 Defendant. The issues have not been addressed in accordance with court rules.

Additionally, no one has, of yet, signed any paperwork on behalf of the Plaintiff. Therefore, this Court should immediately dismiss this ill advised suit.

Respectfully submitted this 22nd day of December, 2009.

A handwritten signature in cursive script that reads "Elmer P. Vild, Trustee". The signature is written in black ink and is positioned above a horizontal line.

DLP LT13

Elmer P. Vild, Trustee

CERTIFICATE OF SERVICE

This document has been submitted into the court record as evidence by Terry I. Major, Notary Public, in and for the state of Arizona, County of Yavapai. My stamp is attached to identify me and my commission.

Original for the Clerk of the Court and one copy for the Honorable Susan R. Bolton mailed this 22rd day of December, 2009 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 22rd day of December, 2009 via first class mail to:

DIANE J. HUMETEWA
United States Attorney
District of Arizona
Evo A. DeConcini Courthouse
405 West Congress St., Suite 4800
Tucson, Arizona 85701-5040

ALEXIS V. ANDREWS
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683, Ben Franklin Station
Washington, D.C. 20044-0683

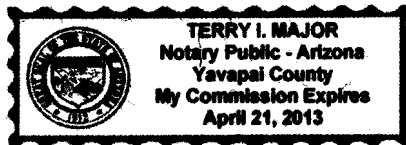
Maria D. Forman
5640 East Duane Lane
Cave Creek, Arizona 85331-6492

Jimmy Chisum, 84388-008
FCI Herlong, Satelite Camp
P.O. Box 800
Herlong, CA 96113

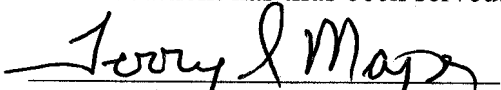
Arizona Department of Revenue
1600 W. Monroe
Phoenix, AZ 85007

State of Arizona)
) ss.
County of Yavapai)

{Seal}



This document has thus been served.


Terry I. Major, Notary Public