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11 *Attorneys for the United States of America*

12 JOHN S. LEONARDO
13 United States Attorney
14 District of Arizona
15 *Of Counsel*

16 IN THE UNITED STATES DISTRICT COURT
17 DISTRICT OF ARIZONA

18 UNITED STATES OF AMERICA,

19 Plaintiff,

20 v.

21 JOSEPH J. LIPARI, EILEEN H. LIPARI and
22 EXETER TRINITY PROPERTIES, L.L.C.,

23 Defendants.

Civ. No. 10-CV-08142-JWS

DECLARATION OF CHARLES M. DUFFY

24 I, Charles M. Duffy, declare as follows:

25 1. I am a trial attorney with the Tax Division of the United States Department of Justice
26 and I have primary responsibility for representing the United States in the above-referenced case.

27 2. The documents attached hereto as Exhibits A and B were printed from the Court's
28 electronic case filing system in *United States v. Reading, et al.*, Civ. No. 11-0698-PHX-FJM.

3. The document attached as Exhibit C is a copy of the Notice of Lis Pendens that was

1 filed regarding the real property that is at issue in this case with the Yavapai County (Arizona)
2 Recorder's Office.

3 I HEREBY DECLARE under penalty of perjury that the foregoing is true and correct to the
4 best of my knowledge.

5 DATED this 3rd day of April, 2013.

6
7 /s/ Charles M. Duffy
8 CHARLES M. DUFFY
9 Trial Attorney, Tax Division
10 U.S. Department of Justice
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 3rd day of April, 2013, I served the subject document through the Court's CM/ECF system and, on the same day, I mailed by U.S. Postal Service the foregoing to the following:

Joseph J. Lipari
156 Johnson Hill Drive
Waynesville, NC 28786

Timeless Windsor Ventures
Elmer P. Vild, Trustee
989 S. Main Street, #A-269
Cottonwood, AZ 86326

John Friedeman, P.C.
5103 E. Thomas Rd.
Phoenix, Arizona 85018-7914

/s/ Charles M. Duffy
Charles M. Duffy
Trial Attorney, Tax Division
U.S. Department of Justice

THIS DOCUMENT IS NOT IN PROPER FORM ACCORDING TO FEDERAL AND/OR LOCAL RULES AND PRACTICES AND IS SUBJECT TO REJECTION BY THE COURT.

FILED	LOOSE
RECEIVED	COPY
JUN 28 2012	
CLERK U S DISTRICT COURT DISTRICT OF ARIZONA	
BY	Z DEPUTY

REFERENCE SM
(Rule Number/Section)

1 **Terry I. Major, Trustee**
 2 **Fox Group Trust**
 3 P.O. Box 2023
 Cottonwood, Arizona 86326
 4 tmajor@greytechs.com
 (928) 634-7023

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF ARIZONA



6 UNITED STATES OF AMERICA,
7 Plaintiffs,

Civ. No. 11-0698-PHX-FJM

8 v.

NOTICE OF APPEARANCE

9 JAMES LESLIE READING, CLARE L.
 10 READING, FOX GROUP TRUST,
 MIDFIRST BANK, CHASE,
 11 FINANCIAL LEGAL SERVICES,
 STATE OF ARIZONA,
 12 Defendants.

Hon. Frederick J. Martone

13 Comes now, Terry I. Major, Trustee of Fox Group Trust, in *propria persona*,
 14 proceeding without the assistance of counsel, and hereby submits his Notice of
 15 Appearance. Appellant respectfully requests the indulgence of this court as he is
 16 not schooled in law. This is provided by the precedent set by *Haines v. Kerner*, 404
 17 U.S. 519 which states, "pro se litigants cannot be held to the same standards as an
 18 attorney and the lower courts must point out any defects and allow a pro se
 19 litigant sufficient time to correct any defects, and, that the pro se litigants'
 20 pleadings are sufficient to call for an opportunity to be heard." *Emphasis added*.

22 Due to the untimely death of counsel for Fox Group Trust, Tommie K.
 23 Cryer, on June 4th, 2012, the Trustees of Fox Group Trust are placed in the
 24 position of defending the rights of said Trust by stepping in to represent the
 25

1 interests of the Trust and its sole beneficiary. For this reason, trustee, Terry I.
2 Major, has agreed to so represent the trust in this case.

3 It is understood that Limited Liability Companies are precluded from
4 having any representation other than an attorney, but the requirement to hire
5 and attorney does not extend to trusts. In the state of Arizona, the state in which
6 the trust is domiciled and in which the subject property is located, the trustee is
7 permitted to represent the entity in legal proceedings.

8 Specifically, **ARS 14-10815 and ARS 14-10816**, pertinent parts of which
9 are included here, support representation by the trustees:

11 14-10815. General powers of trustee

12 A. A trustee, without authorization by the court, may:

- 13 1. exercise powers conferred by the terms of the trust.

14 14-10816. Specific powers of trustee

15 Without limiting the authority conferred by section 14-10815, a
16 trustee may:

- 17 24. Prosecute or defend an action, claim or judicial proceeding in any
18 jurisdiction to protect trust property and the trustee in the
19 performance of the trustee's duties.

20 Accordingly, I, Terry I. Major, Trustee of Fox Group Trust, do hereby accept
21 the obligation to represent the Fox Group Trust in this litigation.

22 Dated this 27th day of June, 2012

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24 Terry I. Major, Trustee
25 Fox Group Trust

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IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ARIZONA

United States,

Plaintiff,

vs.

James Leslie Reading, et al.,

Defendants.

No. CV 11-00698-PHX-FJM

ORDER



The court has before it defendants James Leslie Reading, Clare Louise Reading, and Fox Group Trust's motion to modify Rule 16 scheduling deadlines and motion to extend time to complete briefing schedule (doc. 74). Defendants seek an extension to file a reply to their motion to dismiss, an extension to file their response to plaintiff's motion for summary judgment, and extensions of all remaining deadlines in our Rule 16 Scheduling Order.

Defendants' counsel filed a reply in support of the motion to dismiss on May 30, 2012. The request to extend the reply deadline is therefore moot. This is defendants' second motion to extend the deadline to respond to plaintiff's motion for summary judgment. We granted an extension on June 20, 2012, allowing defendants to file a response on or before August 6, 2012. (Doc. 73). No further extensions will be granted. The deadlines in our Rule 16 Scheduling Order are firm and will not be extended.

The court also has before it plaintiff's motion to strike notice of appearance by the Trustee of the Fox Group Trust. (Doc. 77). The Trustee, Terry I. Major, filed a notice of

1 appearance informing the court that he is not a lawyer, but he proposes to represent the Trust
2 in this litigation. (Doc. 76). A.R.S. § 14-10816 provides that a trustee may "[p]rosecute or
3 defend an action, claim or judicial proceeding in any jurisdiction to protect trust property and
4 the trustee in the performance of the trustee's duties." But this statute only gives the trustee
5 standing and authority on behalf of the trust. It does not purport to address the practice of
6 law. Even if it did, it does not apply to practice in federal court.

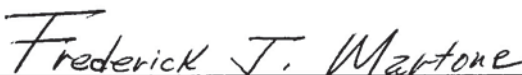
7 Pursuant to 28 U.S.C. § 1654, "[i]n all courts of the United States the parties may
8 plead and conduct their own cases personally or by counsel[.]" Although a non-attorney may
9 appear on his own behalf, "[h]e has no authority to appear as an attorney for others than
10 himself." C.E. Pope Equity Trust v. United States, 818 F.2d 696, 697 (9th Cir. 1987). "He
11 may not claim that his status as trustee includes the right to present arguments *pro se* in
12 federal court." Id. at 698. Fox Group Trust may appear in this action only through a lawyer
13 who is admitted to practice before this court.

14 **IT IS ORDERED DENYING** defendants' motion to modify Rule 16 scheduling
15 deadlines and motion to extend time (doc. 74).

16 **IT IS ORDERED GRANTING** plaintiff's motion to strike notice of appearance (doc.
17 77).

18 **IT IS ORDERED** that Fox Group Trust file a notice of appearance by an admitted
19 lawyer on or before August 6, 2012.

20 DATED this 3rd day of July, 2012.

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22 
23 _____
24 Frederick J. Martone
25 United States District Judge
26
27
28

Ana Wayman-Trujillo
OFFICIAL RECORDS OF YAVAPAI COUNTY \$14.00
INTERNAL REVENUE SERVICE 2010-4408878

Fee
\$5
7
\$8
\$5
\$1
\$4

Recorded at the request of:

B: 4758 P: 254 08/16/2010 09:02:49 AM LP
\$14.00 Page: 1 of 3 2010-4408878



When Recorded, MAIL TO:

Internal Revenue Service
Attn: D. Vake
M/S 5705 MES
1818 E Southern, Ste 15A
Mesa, AZ 85204



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4 Two Renaissance Square
5 40 North Central, Suite 1200
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15 *Attorneys for the United States of America*

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18 UNITED STATES OF AMERICA,

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21 JOSEPH J. LIPARI, EILEEN H. LIPARI and
22 EXETER TRINITY PROPERTIES, L.L.C.,

23 Defendants.

Civ. No.10-cv-08142-JWS

Notice of Lis Pendens

24 PLEASE TAKE NOTICE that the above-captioned action has commenced and is now pending and
25 that the action affects the title, possession, and ownership of real property located at 1001 S. 6th Street,
26 Cottonwood, Arizona 86326, and bears the following legal description:

27 The West one-half of the West one-half of Lot 9, VERDE PALISADES,
28 PLAT 2 according to the plat of record on file in the office of the County Recorder of
Yavapai County, Arizona, in Book 7 of Maps, page 31.

Except all oil, minerals, ores and metals of every kind, as reserved in Deed recorded in Book 187,
page 331, records of Yavapai County, Arizona.



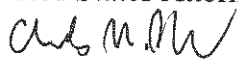
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The object of the above-captioned action is to reduce to judgment outstanding federal tax assessments against Joseph J. Lipari and Eileen H. Lipari and to foreclose the statutory liens that arose from those assessments upon the real property described above.

DATED this 9th day of August, 2010.

Respectfully submitted

DENNIS K. BURKE
United States Attorney


CHARLES M. DUFFY
Trial Attorney, Tax Division
U.S. Department of Justice

The foregoing instrument, signed by Charles M. Duffy, Trial Attorney was acknowledged before me this 9th day of August, 2010.


NOTARY PUBLIC

HELENA F. LAWRENCE
Notary Public District of Columbia
My Commission Expires 7/14/2015