

1 KATHRYN KENEALLY  
Assistant Attorney General

2 CHARLES M. DUFFY  
3 Trial Attorney, Tax Division  
U.S. Department of Justice  
4 P.O. Box 683  
Ben Franklin Station  
5 Washington, D.C. 20044-0683  
Telephone: (202) 307-6406  
6 Email: [charles.m.duffy@usdoj.gov](mailto:charles.m.duffy@usdoj.gov)  
Western.taxcivil@usdoj.gov  
7 *Attorneys for the United States of America*

8 JOHN S. LEONARDO  
United States Attorney  
9 District of Arizona  
*Of Counsel*

10  
11 IN THE UNITED STATES DISTRICT COURT  
12 DISTRICT OF ARIZONA

13 UNITED STATES OF AMERICA,

14 Plaintiff,

15 v.

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

17 Defendants.  
18  
19

Civ. No. 10-CV-08142-JWS

**UNITED STATES' MOTION TO STRIKE  
THE APRIL 3, 2013 MOTION TO  
INTERVENE FILED BY ELMER P.  
VILD, THE TRUSTEE OF TIMELESS  
WINDSOR VENTURES**

20 On April 3, 2013, the United States moved to strike the Motion to Intervene and Notice of  
21 Appearance that was filed on March 25, 2013 by Timeless Windsor Ventures ("Timeless"), which  
22 appears to be a Nevada Trust, on the grounds that Timeless must be represented by counsel to  
23 participate in this matter. The March 25, 2013 motion was signed by Elmer Vild, who is not an  
24 attorney.

25 On April 3, 2013, Elmer Vild filed a motion to intervene as the trustee of Timeless. The April  
26 3, 2013 motion appears to be similar to the March 25, 2013 motion in all material respects in that in  
27 the April 3, 2013 motion, Mr. Vild makes it clear that he is the trustee of Timeless and wants to  
28 litigate Timeless' interests in this case. As explained previously, Mr. Vild cannot appear in this case

1 on behalf of Timeless or litigate Timeless' interests since he is not an attorney. *See* the memorandum  
2 in support and other supporting papers filed by the United States on April 3, 2013, which are  
3 incorporated herein.

4 It should also be noted also that Timeless had nothing to do with the transfer that is at issue  
5 in the complaint and thus, its recent "purchase" of the property for a *de minimus* amount is not  
6 relevant to the transfer. Thus, even assuming if Vild could represent Timeless or litigate Timeless'  
7 interests, his motion to intervene would still be improper. *Id.*

8 DATED this 9th day of April, 2013.

9  
10 KATHRYN KENEALLY  
Assistant Attorney General, Tax Division  
U.S. Department of Justice

11  
12  
13 By: /s/ Charles M. Duffy  
CHARLES M. DUFFY  
Trial Attorney, Tax Division

14 Of Counsel:

15 JOHN S. LEONARDO  
16 United States Attorney  
17 (Attorneys for the United States)

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 9th 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

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

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

IN THE UNITED STATES DISTRICT COURT  
DISTRICT OF ARIZONA

UNITED STATES OF AMERICA,

Plaintiff,

v.

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

Defendants.

Civ. No. 10-CV-08142-JWS

**ORDER**

BASED ON THE United States’ Motion to Strike filed on April 9, 2013 and good cause appearing therefore, the Motion to Intervene that was filed on April 3, 2013 by Elmer Vild - a non-attorney who purports to be the trustee of Timeless Windsor Ventures (“Timeless”) - is hereby stricken since Timeless, which appears to be a trust, must be represented by counsel to participate in this case.

IT IS SO ORDERED,

\_\_\_\_\_  
DATE

\_\_\_\_\_  
HONORABLE JOHN W. SEDWICK  
United States District Judge

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 9th 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

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