

1 KATHRYN KENEALLY
Assistant Attorney General

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

12 ANN SCHEEL
13 Acting 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 Plaintiffs,

20 v.

21 JAMES LESLIE READING, CLARE L.
22 READING, FOX GROUP TRUST,
23 MIDFIRST BANK, CHASE, FINANCIAL
24 LEGAL SERVICES, STATE OF ARIZONA

25 Defendants.

Civ. No. 11-0698-PHX-FJM

**UNITED STATES' RESPONSE TO
MOTION FOR EXTENSION FILED BY
DEFENDANTS JAMES AND CLARE
READING AND THE FOX GROUP
TRUST**

26 Counsel for the defendants James and Clare Reading and the Fox Group Trust recently passed
27 away and those defendants have moved for a 180 day extension of time to respond to the United
28 States' motion for summary judgment filed on May 11, 2012. The United States does not object to
the extended response time. However, the Government notes that the Fox Group Trust must be
represented by counsel to proceed in this case. *See C.E. Pope Equity Trust v. United States*, 818 F.2d
696, 697-98 (9th Cir. 1987); *Knoefler v. United Bank of Bismarck*, 20 F.3d 347, 348 (8th Cir. 1994).
If the Fox Group Trust cannot obtain counsel within the requested 180 day period, it likely will have
to ask for another extension of time when that period expires. To prevent a longer delay, it might

1 be more prudent if the Court orders that the Fox Group Trust is entitled to the 180 day extended
2 response time but that it must obtain counsel within a shorter period, such as 90 days.

3 DATED this 18th day of June, 2012.

4
5 KATHRYN KENEALLY
6 Assistant Attorney General, Tax Division
7 U.S. Department of Justice

8 By: /s/ Charles M. Duffy
9 CHARLES M. DUFFY
10 Trial Attorney, Tax Division

11 Of Counsel:
12 ANN SCHEEL
13 Acting United States Attorney
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

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

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 18th day of June, 2012, I served the foregoing through the Court’s electronic filing system:

ROBERT P. VENTRELLA
Assistant Attorney General
1275 West Washington Street
Phoenix, Arizona 85007-2926

PAUL M. LEVINE, ESQUIRE
LAKSHMI JAGANNATH, ESQUIRE
McCarthy, Holthus, Levine Law Firm
8502 E. Via de Ventura, Suite 200
Scottsdale, Arizona 85258

TOMMY K. CRYER
Attorney at Law
7330 Fern Avenue
Shreveport, Louisiana 71105

I also certify that on this 18th day of June, 2012, I served the foregoing on the undersigned by first class mail:

James Leslie Reading
Clare Louise Reading
2425 East Fox Street
Mesa, Arizona 85213

Fox Group Trust
3638 E. Southern Ave., C-105
Mesa, AZ 85206

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