

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

ATTACHMENT

THE SYNANON CHURCH,
Plaintiff.

vs. C.A. No. 82-2303

UNITED STATES OF AMERICA,
Defendant.

TRIAL CERTIFICATION SHEET

The following items are to be completed by counsel completely and accurately and returned to Judge Richey's Chambers, Room 4317, U.S. Courthouse, immediately upon receipt, but after conferring with opposing counsel.

1. Number of witnesses for PLAINTIFF: Lay or non-expert _____
Expert _____
2. Number of witnesses for DEFENDANT: Lay or non-expert 25
Expert 5
3. Trial time required for PLAINTIFF'S CASE: _____
4. Trial time required for DEFENDANT'S CASE: 10 days
5. Are all of the essential witnesses available for early trial?
FOR PLAINTIFF (Yes) _____ (No) _____ FOR DEFENDANT No (Yes) _____ (No) _____
6. Waiver of trial by jury (Yes)(No) By PLAINTIFF _____
By DEFENDANT Yes (but see attachment)
7. What is the minimum amount for settlement the PLAINTIFF will now accept?
(need not be answered in non-jury trials)
8. What is the maximum amount for settlement the DEFENDANT will now accept? That plaintiff is not exempt from federal taxation.
(need not be answered in non-jury trials)
9. Likelihood of settlement before trial. Unlikely
10. Remarks: (Use additional sheet if necessary) _____

See attachment

Attorney Certification

I hereby certify that the information set forth in the foregoing Trial Certification Sheet is true and correct, and agree to modify the foregoing based upon a change of information or as circumstances require, by filing a revised form with the Court. I further certify that a copy of the trial Certification Sheet has been served upon opposing counsel.

Thomas M. Lawler
Attorney for Defendant

Date: 10-27-82

U. S. Dept. of Justice
Address & Phone No. Washington, D.C.
724-6435

ATTACHMENT

This is a tax case, arising under Sec. 7428 of the Internal Revenue Code, wherein the plaintiff seeks a declaratory judgment that it is exempt from federal taxation. The Government timely served its answer on October 15, 1982, and on October 22, 1982, we received the files in this case from the Internal Revenue Service. In view of the plaintiff's Trial Certification Sheet, this is a very complex case which will require an extensive period for discovery and trial.

The number of the Government's lay and expert witnesses is an estimate and may well change upon completion of discovery. The plaintiff, who has the burden of proof, has listed 87 lay witnesses, 20 experts and estimated that it will take eight weeks to put on its case. Under these circumstances, the defendant will need until at least October 1, 1983 to complete its discovery. Such a period for discovery is required not only by the number of witnesses the plaintiff intends to call, but also due to the fact that, insofar as we are aware, virtually all of the plaintiff's potential witnesses are in California. Moreover, most, if not all, of the witnesses the Government will need to call are in California, not within the subpoena range of this Court, so the Government now anticipates it will have to put on most of its case by way of evidentiary depositions which must be taken in various parts of California.

The plaintiff has demanded a jury. The Government will file, before the November 5th status call, a motion to strike the jury demand because trial by jury in this case is barred by statute.