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7 *Attorneys for the United States.*

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12 **UNITED STATES DISTRICT COURT**

13 **DISTRICT OF NEVADA**

15 UNITED STATES OF AMERICA, )  
 )  
 16 Plaintiff, )  
 )  
 17 v. )  
 )  
 18 PAUL J. MALIKOWSKI, *et al.*, )  
 )  
 19 Defendants. )

Case No: 3:13-cv-00470-RCJ-VPC

**ORDER**

20 **MOTION AND SPECIAL SHOW CAUSE TO PERMIT APPEARANCE**  
 21 **OF GOVERNMENT COUNSEL *PRO HAC VICE***

22 Pursuant to LR IA 10-3, the United States Attorney for the District of Nevada  
 23 respectfully requests that the Court permit Virginia Cronan Lowe to practice before this Court in  
 24 all matters relating to the above-captioned case. Ms. Lowe is a trial attorney with the United  
 25 States Department of Justice, Tax Division, with her office located in Washington, D.C., and is  
 26 an active member in good standing of the Massachusetts bar.

1 The following contact information is provided to the Court:

2 Virginia Cronan Lowe, Trial Attorney  
3 United States Department of Justice  
4 Tax Division  
5 P.O. Box 683, Ben Franklin Station  
6 Washington, DC 20044  
7 Phone: (202) 307-6484  
8 Fax: (202) 307-0054  
9 viriniacronan.lowe@usdoj.gov  
10 Massachusetts Bar No. 544176

11 The grounds for this motion and special show cause to enter an appearance in this case  
12 are as follows:

13 1. The “conduct of litigation in which the United States, an agency, or officer  
14 thereof is a party, or is interested, and securing evidence therefor, is reserved to officers of the  
15 Department of Justice, under the discretion of the Attorney General.” 28 U.S.C. § 516. In  
16 addition, pursuant to 28 U.S.C. § 515(a), the Attorney General or any other officer of the  
17 Department of Justice is authorized to conduct any kind of legal proceeding, civil or criminal,  
18 which United States Attorneys are authorized to conduct, “whether or not he is a resident of the  
19 district in which the proceeding is brought.” Further, any officer of the Department of Justice  
20 may be sent by the Attorney General to any judicial district in the United States “to attend to the  
21 interests of the United States in a suit pending in a court of the United States, . . . or to attend to  
22 any other interest of the United States.” 28 U.S.C. § 517.

23 2. Pursuant to these statutory authorities, the Attorney General has delegated  
24 litigation authority to the Assistant Attorney General for the Tax Division, 28 C.F.R., Subpart M,  
25 including the assignment of civil suits and matters in federal courts arising under the internal  
26 revenue laws. 28 C.F.R. § 0.70(a).

3. While these statutory and legal authorities ordinarily establish the basis for a Tax  
Division attorney to appear on behalf of the United States in any federal court, on June 6, 2012,  
this Court gave notice to the First Assistant U.S. Attorney for the United States Attorney’s Office  
for the District of Nevada that the Court “will no longer grant *pro hac* recognition to Washington

1 D.C. Justice Attorneys without a special show cause that they will comply with court orders,  
2 local ethical rules and the rules of the State Bar of Nevada.” (*United States of America v. Estate*  
3 *of E. Wayne Hage, et al.*, 2:07-cv-01154-RCJ-VCF; ECF # 336 at 2). In light of that notice, the  
4 United States attaches the Declaration of Virginia Cronan Lowe, which attests that Ms. Lowe  
5 will comply with court orders, local ethical rules, and the rules of the State Bar of Nevada.

6 Accordingly, the United States Attorney respectfully requests that an order be issued at  
7 the earliest opportunity allowing Virginia Cronan Lowe to practice before this Court in this  
8 matter.

9 Respectfully submitted this 5<sup>th</sup> day of September 2013.

10 DANIEL G. BOGDEN  
11 United States Attorney

12 /s/ Greg Addington  
13 GREG ADDINGTON  
14 Assistant United States Attorney

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19 IT IS SO ORDERED:

20   
21 ROBERT C. JONES  
22 UNITED STATES DISTRICT JUDGE

23 DATED: March 18, 2014  
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