

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF SOUTH CAROLINA  
COLUMBIA DIVISION

Continental Casualty Company,	)	C/A No. 3:09-1004-JFA
	)	
Plaintiff,	)	
v.	)	
	)	
James R. Jones, II; Carolina Jones aka	)	
Carol Jones; Elizabeth Leitner; Jones	)	
Leitner & Co.; Jones and Leitner, CPAs,	)	ORDER
P.A.; Jones Leitner, Inc.; Jones, Reeves	)	
& Co.; Eric E. Youngblood, Trustee of	)	
the D.C. Sheppard Trust; Dana C.	)	
Sheppard, individually and as Natural	)	
Guardian for S. S., a Minor; Joseph E.	)	
Chambers; David S. Johnson; Catherine	)	
Johnson; and W. Shell Suber, Jr.,	)	
	)	
Defendants.	)	
_____	)	

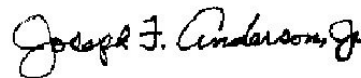
This matter came before the court for a hearing on December 22, 2009 on several pending matters, including discussion of discovery issues among the parties. It appears from the representation of counsel that the Elizabeth I. Leitner and the Leitner defendants are accountants who, for compensation, in the past have prepared certain tax returns for its clients. Some of those returns and tax return materials are contained in the files of the Leitner defendants that are subject to production requests served by other parties in this litigation.

Pursuant to 26 U.S.C. § 7216(a), there is a criminal penalty attached to the disclosure of such tax return information by tax preparers, unless the disclosure is made pursuant to an order of Court. See 26 U.S.C. § 7216(b)(1)(B). Counsel for the Leitner defendants has

expressed concern for the liability that might be incurred from the disclosure of the tax return information without the existence of a court order, even though such information may be relevant to the discovery in this case.

Therefore, pursuant to 26 U.S.C. § 7216(b)(1)(B), this Court orders that such tax return information may be produced to the extent they appear in the files otherwise producible by the Leitner defendants in response to discovery from the other parties in this case and that such documents so produced shall be confidential and covered by the terms of the confidentiality order entered by this court. Such production under the terms of this order shall not expose the Leitner defendants to liability under 26 U.S.C. § 7216(a).

IT IS SO ORDERED.

A handwritten signature in black ink that reads "Joseph F. Anderson, Jr." in a cursive style.

December 23, 2009  
Columbia, South Carolina

Joseph F. Anderson, Jr.  
United States District Judge