

2018 WL 534121

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United States District Court, E.D. California.

UNITED STATES of America, Petitioner,
v.

Nora BRAYSHAW, Respondent.

No. 2:14-mc-00088-MCE-KJN

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Signed 01/22/2018

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Filed 01/23/2018

Attorneys and Law Firms

CV Bobbie J. Montoya, Kelli L. Taylor, United States Attorney's Office, Sacramento, CA, for Petitioner.

J. Craig Demetras, PHV, Law Offices of J. Craig Demetras, John P. Desmond, Jones Vargas, Reno, NV, Michael Robert Williams, Hefner Stark and Marois, Richard Todd Luoma, Law Office of Williams & Associates, PC, Sacramento, CA, for Respondent.

Nora Brayshaw, Reno, NV, pro se.

ORDER

MORRISON C. ENGLAND, JR, UNITED STATES DISTRICT JUDGE

*1 The United States filed its Petition to Enforce Internal Revenue Service ("IRS") Summons on June 10, 2014. That Petition seeks an order compelling Respondent Nora Brayshaw ("Brayshaw") to appear

for deposition and produce documentation concerning her tax liabilities between 2002 and 2012.

By Order filed September 15, 2014, the undersigned adopted the assigned Magistrate Judge's recommendation that the IRS Summons be enforced. Since that time, the government has filed two different Petitions for Contempt of that Order. In both instances, Brayshaw was directed to execute Consent Directives authorizing the government to obtain records pertaining to certain Swiss bank accounts maintained by Brayshaw and/or her deceased husband.

Presently before the Court is a Motion to Withdraw as counsel of record for Brayshaw filed by her attorneys, J. Craig Demetras and Michael Robert Williams of the law firm of Hefner, Stark and Marois (collectively "Counsel"),¹ in the wake of the Court's most recent June 1, 2017, hearing.

On June 8, 2017, Counsel filed a Substitution of Attorneys (ECF No. 50) in which Brayshaw consented to Counsel's withdrawal which, if granted, would have resulted in Respondent representing herself in pro se. That Substitution was rejected by the Court by Minute Order filed June 12, 2017, on grounds that it failed to comply with the provisions of Local Rule 182(d), which provides, *inter alia*, that an attorney cannot withdraw, leaving his client in propria persona, without leave of court upon noticed motion. Counsel thereafter filed the Motion to Withdraw now before the Court for adjudication.

Despite the fact that she already filed a consent to substitution of counsel as set forth above, Brayshaw filed a response to Counsels' Motion stating that she did “not want to be left in Pro Per.” Response, ECF No. 64, 1:22-23. Nonetheless, Brayshaw does not contend that Counsels' request is procedurally improper, and the Court finds it complies with the terms of Rule 182(d) under the circumstances.

The gist of Brayshaw's response appears instead to be a request that the Court submit Counsels' motion on the briefs and vacate the hearing. With respect to Brayshaw's concern that she be relegated to representing herself in pro se, it appears that issue has now been obviated since Brayshaw has retained another

attorney, John P. Desmond, to file an appeal with the Ninth Circuit with regard to this Court's Order of June 1, 2017.

Consequently, Counsels' Motion to Withdraw (ECF No. 58) is GRANTED.² J. Craig Demetras and Michael Robert Williams are consequently relieved as counsel of record for Respondent Nora Brayshaw effective upon the filing of a proof of service of this signed Order on said Respondent.

***2 IT IS SO ORDERED.**

All Citations

Not Reported in Fed. Supp., 2018 WL 534121

Footnotes

- 1** By Order filed April 19, 2017, the Court granted Mr. Demetras' Application to Pro Hac Vice in this Court inasmuch as his offices are located in Reno, Nevada. At the same time, Mr. Williams was appointed as local counsel since his law firm is headquartered in Sacramento.
- 2** Having determined that oral argument would not be of material assistance, the Court ordered this matter submitted on the briefs in accordance with Local Rule 230(g).