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 19 Levy, Joseph Lancaster, Erich Magiar, and Andrew Rios

20 **UNITED STATES DISTRICT COURT**
 21 **CENTRAL DISTRICT OF CALIFORNIA**

22 NATIONWIDE TAX EXPERTS, INC.,
 23 Plaintiff,
 24 vs.
 25 TERRANCE SELB, TYLER BENNETT,
 26 GEOFF PLOURDE, AMERICAN TAX
 SOLUTIONS, INC., AMERICAN TAX
 27 SOLUTIONS, LLC,
 GETATAXLAWYER.COM, LLC, BEN
 28 GRAUPNER, BEN GRAUPNER INC.,

CASE NO. 2:20-cv-10090-CAS-MAA
 Assigned to Hon. Christina A. Snyder
**STIPULATED PROTECTIVE
 ORDER**
 Action Filed: November 3, 2020

1 DONDAMONDE BARNES, and
2 LEGAL TAX DEFENSE, INC.,

3 Defendants.

4 AND RELATED COUNTERCLAIM.

5 **1. PURPOSES AND LIMITATIONS**

6 Discovery in this action is likely to involve production of confidential,
7 proprietary, or private information for which special protection from public disclosure
8 and from use for any purpose other than prosecuting this litigation may be warranted.
9 Accordingly, the parties hereby stipulate to and petition the Court to enter the
10 following Stipulated Protective Order. The parties acknowledge that this Stipulated
11 Protective Order does not confer blanket protections on all disclosures or responses to
12 discovery and that the protection it affords from public disclosure and use extends
13 only to the limited information or items that are entitled to confidential treatment
14 under the applicable legal principles. The parties further acknowledge, as set forth in
15 Section 13.3 below, that this Stipulated Protective Order does not entitle them to file
16 confidential information under seal; Local Rule 79-5 sets forth the procedures that
17 must be followed and the standards that will be applied when a party seeks permission
18 from the Court to file material under seal.

19 **2. GOOD CAUSE STATEMENT**

20 This action is likely to involve trade secrets, customer and pricing lists and
21 other valuable research, development, commercial, financial, technical and/or
22 proprietary information for which special protection from public disclosure and from
23 use for any purpose other than prosecution of this action is warranted. Such
24 confidential and proprietary materials and information consist of, among other things,
25 confidential business or financial information, information regarding confidential
26 business practices, information regarding confidential business and/or marketing
27 strategies, proprietary information regarding current, former, and/or potential
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1 customers, or other confidential research, development, or commercial information
2 (including information implicating privacy rights of third parties), information
3 otherwise generally unavailable to the public, or which may be privileged or otherwise
4 protected from disclosure under state or federal statutes, court rules, case decisions, or
5 common law. Accordingly, to expedite the flow of information, to facilitate the
6 prompt resolution of disputes over confidentiality of discovery materials, to
7 adequately protect information the parties are entitled to keep confidential, to ensure
8 that the parties are permitted reasonable necessary uses of such material in preparation
9 for and in the conduct of trial, to address their handling at the end of the litigation, and
10 to serve the ends of justice, a protective order for such information is justified in this
11 matter. It is the intent of the parties that information will not be designated as
12 confidential for tactical reasons and that nothing be so designated without a good faith
13 belief that it has been maintained in a confidential, non-public manner, and there is
14 good cause why it should not be part of the public record of this case.

15 **3. DEFINITIONS**

16 3.1 Action: This pending federal lawsuit.

17 3.2 Challenging Party: A Party or Nonparty that challenges the designation
18 of information or items under this Stipulated Protective Order.

19 3.3 Claimed Privileged Information: Information that a party claims to be
20 privileged or protected by the attorney-client privilege or work product
21 protection.

22 3.4 “CONFIDENTIAL” Information or Items: Information (regardless of
23 how it is generated, stored or maintained) or tangible things that qualify
24 for protection under Federal Rule of Civil Procedure 26(c), and as
25 specified above in the Good Cause Statement.

26 3.5 Counsel: Outside Counsel and In-House Counsel (as well as their
27 support staff).
28

- 1 3.6 Designating Party: A Party or Nonparty that designates information or
2 items that it produces in disclosures or in responses to discovery as
3 “CONFIDENTIAL” or “HIGHLY CONFIDENTIAL – ATTORNEYS’
4 EYES ONLY.”
- 5 3.7 Disclosure or Discovery Material: All items or information, regardless of
6 the medium or manner in which it is generated, stored, or maintained
7 (including, among other things, testimony, transcripts, and tangible
8 things), that is produced or generated in disclosures or responses to
9 discovery in this matter.
- 10 3.8 Expert: A person with specialized knowledge or experience in a matter
11 pertinent to the litigation who has been retained by a Party or its counsel
12 to serve as an expert witness or as a consultant in this Action.
- 13 3.9 In-House Counsel: Attorneys who are employees of a party to this
14 Action. In-House Counsel does not include Outside Counsel or any other
15 outside counsel.
- 16 3.10 “HIGHLY CONFIDENTIAL – ATTORNEYS’ EYES ONLY”
17 Information or Items: information or items that meet all the criteria of
18 “CONFIDENTIAL information or items” and, in addition, that a
19 Producing Party believes, in good faith, contain or reflect information
20 that is competitively or commercially sensitive to such an extent that its
21 disclosure is likely to cause significant economic harm to the Producing
22 Party.
- 23 3.11 Nonparty: Any natural person, partnership, corporation, association, or
24 other legal entity not named as a Party to this action.
- 25 3.12 Outside Counsel: Attorneys who are not employees of a party to this
26 Action but are retained to represent or advise a party to this Action, and
27 includes support staff.
- 28

1 3.13 Party: Any party to this Action, including all of its officers, employees,
2 retained experts, In-House Counsel, and Outside Counsel (and their
3 support staffs).

4 3.14 Producing Party: A Party or Nonparty that produces Disclosure or
5 Discovery Material in this Action.

6 3.15 Professional Vendors: Persons or entities that provide litigation support
7 services (e.g., photocopying, videotaping, translating, preparing exhibits
8 or demonstrations, and organizing, storing, or retrieving data in any form
9 or medium) and their employees and subcontractors.

10 3.16 Protected Material: Any Disclosure or Discovery Material that is
11 designated as “CONFIDENTIAL,” or “HIGHLY CONFIDENTIAL –
12 ATTORNEYS’ EYES ONLY.”

13 3.17 Receiving Party: A Party that receives Disclosure or Discovery Material
14 from a Producing Party.

15 **4. SCOPE**

16 The protections conferred by this Stipulated Protective Order cover not only
17 Protected Material, but also (1) any information copied or extracted from Protected
18 Material; (2) all copies, excerpts, summaries, or compilations of Protected Material;
19 and (3) any testimony, conversations, or presentations by Parties or their Counsel that
20 might reveal Protected Material.

21 Any use of Protected Material at trial shall be governed by the orders of the trial
22 judge. This Stipulated Protective Order does not govern the use of Protected Material
23 at trial.

24 **5. DURATION**

25 Even after final disposition of this litigation, the confidentiality obligations
26 imposed by this Stipulated Protective Order shall remain in effect until a Designating
27 Party agrees otherwise in writing or a court order otherwise directs. Final disposition
28 shall be deemed to be the later of (1) dismissal of all claims and defenses in this

1 Action, with or without prejudice; or (2) final judgment herein after the completion
2 and exhaustion of all appeals, rehearings, remands, trials, or reviews of this Action,
3 including the time limits for filing any motions or applications for extension of time
4 pursuant to applicable law.

5 **6. DESIGNATING PROTECTED MATERIAL**

6 6.1 Exercise of Restraint and Care in Designating Material for Protection.

7 Each Party or Nonparty that designates information or items for
8 protection under this Stipulated Protective Order must take care to limit
9 any such designation to specific material that qualifies under the
10 appropriate standards.

11 Mass, indiscriminate, or routinized designations are prohibited.
12 Designations that are shown to be clearly unjustified or that have been
13 made for an improper purpose (e.g., to unnecessarily encumber the case
14 development process or to impose unnecessary expenses and burdens on
15 other parties) may expose the Designating Party to sanctions.

16 6.2 Manner and Timing of Designations.

17 Except as otherwise provided in this Stipulated Protective Order
18 (see, e.g., Section 6.2(a)), or as otherwise stipulated or ordered,
19 Disclosure or Discovery Material that qualifies for protection under this
20 Stipulated Protective Order must be clearly so designated before the
21 material is disclosed or produced.

22 Designation in conformity with this Stipulated Protective Order
23 requires the following:

- 24 a) For information in documentary form (e.g., paper or
25 electronic documents, but excluding transcripts of
26 depositions or other pretrial or trial proceedings), that the
27 Producing Party affix at a minimum, the legend
28 “CONFIDENTIAL” or “HIGHLY CONFIDENTIAL –

1 ATTORNEYS' EYES ONLY" to each document that
2 contains Protected Material.

3 A Party or Nonparty that makes original documents
4 available for inspection need not designate them for
5 protection until after the inspecting Party has indicated
6 which documents it would like copied and produced.
7 During the inspection and before the designation, all of the
8 material made available for inspection shall be deemed
9 "HIGHLY CONFIDENTIAL – ATTORNEYS' EYES
10 ONLY." After the inspecting Party has identified the
11 documents it wants copied and produced, the Producing
12 Party must determine which documents, or portions thereof,
13 qualify for protection under this Stipulated Protective Order.
14 Then, before producing the specified documents, the
15 Producing Party must affix the legend "CONFIDENTIAL"
16 or "HIGHLY CONFIDENTIAL – ATTORNEYS' EYES
17 ONLY" to the Protected Material.

- 18 b) For testimony given in depositions, any party may designate
19 any portion of a deposition as Protected Material by
20 notifying the other parties on the record during the
21 deposition or in writing within thirty calendar days after
22 receipt of the deposition transcript. The deposition transcript
23 shall be treated as "HIGHLY CONFIDENTIAL –
24 ATTORNEYS' EYES ONLY" during this thirty-day period.
- 25 c) For information produced in nondocumentary form, and for
26 any other tangible items, that the Producing Party affix in a
27 prominent place on the exterior of the container or
28 containers in which the information is stored the legend

1 “CONFIDENTIAL” or “HIGHLY CONFIDENTIAL—
 2 ATTORNEYS’ EYES ONLY.” If only a portion or portions
 3 of the information warrants protection, the Producing Party,
 4 to the extent practicable, shall identify the protected
 5 portion(s).

6 6.3 Inadvertent Failure to Designate.

7 If timely corrected, an inadvertent failure to designate qualified
 8 information or items does not, standing alone, waive the Designating
 9 Party’s right to secure protection under this Stipulated Protective Order
 10 for such material. Upon timely correction of a designation, the Receiving
 11 Party must make reasonable efforts to assure that the material is treated in
 12 accordance with the provisions of this Stipulated Protective Order.
 13

14 7. CHALLENGING CONFIDENTIALITY DESIGNATIONS

15 7.1 Timing of Challenges.

16 Any Party or Nonparty may challenge a designation of
 17 confidentiality at any time that is consistent with the Court’s Scheduling
 18 Order.

19 7.2 Meet and Confer.

20 The Challenging Party shall initiate the dispute resolution process,
 21 which shall comply with Local Rule 37.1 et seq., and with Section 4 of
 22 Judge Audero’s Procedures (“Mandatory Telephonic Conference for
 23 Discovery Disputes”).

24 7.3 Burden of Persuasion.

25 The burden of persuasion in any such challenge proceeding shall
 26 be on the Designating Party. Frivolous challenges, and those made for an
 27 improper purpose (e.g., to harass or impose unnecessary expenses and
 28 burdens on other parties) may expose the Challenging Party to sanctions.

1 Unless the Designating Party has waived or withdrawn the confidentiality
2 designation, all parties shall continue to afford the material in question
3 the level of protection to which it is entitled under the Producing Party's
4 designation until the Court rules on the challenge.
5

6 **8. ACCESS TO AND USE OF PROTECTED MATERIALS**

7 8.1 Basic Principles.

8 A Receiving Party may use Protected Material that is disclosed or
9 produced by another Party or by a Nonparty in connection with this
10 Action only for prosecuting, defending, or attempting to settle this
11 Action. Such Protected Material may be disclosed only to the categories
12 of persons and under the conditions described in this Stipulated
13 Protective Order. When the Action reaches a final disposition, a
14 Receiving Party must comply with the provisions of Section 14 below.

15 Protected Material must be stored and maintained by a Receiving
16 Party at a location and in a secure manner that ensures that access is
17 limited to the persons authorized under this Stipulated Protective Order.

18 8.2 Disclosure of "CONFIDENTIAL" Information or Items.

19 Unless otherwise ordered by the Court or permitted in writing by
20 the Designating Party, a Receiving Party may disclose any information or
21 item designated "CONFIDENTIAL" only to:

- 22 a) The Receiving Party's Outside Counsel, as well as
23 employees of said Outside Counsel to whom it is reasonably
24 necessary to disclose the information for this Action;
- 25 b) The officers and employees (including In-House Counsel) of
26 the Receiving Party to whom disclosure is reasonably
27 necessary for this Action;
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- c) Experts of the Receiving Party to whom disclosure is reasonably necessary for this Action and who have signed the “Acknowledgment and Agreement to Be Bound” (Exhibit A);
- d) The Court and its personnel;
- e) Court reporters and their staff;
- f) Professional jury or trial consultants, mock jurors, and Professional Vendors to whom disclosure is reasonably necessary or this Action and who have signed the “Acknowledgment and Agreement to be Bound” (Exhibit A);
- g) The Designating Party or its officers, directors, or employees;
- h) The author or recipient of a document containing the information;
- i) During their depositions, witnesses, and attorneys for witnesses, in the Action to whom disclosure is reasonably necessary provided: (i) the deposing party requests that the witness sign the “Acknowledgment and Agreement to Be Bound” (Exhibit A); and (ii) the witness will not be permitted to keep any confidential information, unless otherwise agreed by the Designating Party or ordered by the Court. Pages of transcribed deposition testimony or exhibits to depositions that reveal Protected Material may be separately bound by the court reporter and may not be disclosed to anyone except as permitted under this Stipulated Protective Order;

- 1 j) Any mediator or settlement officer, and their supporting
2 personnel, mutually agreed upon by any of the parties
3 engaged in settlement discussions.
- 4 k) The officer taking, reporting, or videotaping a deposition
5 and employees of such officer to the extent necessary to
6 prepare the transcript or video of the deposition; and
- 7 l) Any other person to whom the Designating Party agrees in
8 writing.

9

10 8.3 Disclosure of “HIGHLY CONFIDENTIAL – ATTORNEYS’ EYES
11 ONLY” Information or Items.

12 Unless otherwise ordered by the Court or permitted in writing by
13 the Designating Party, “HIGHLY CONFIDENTIAL – ATTORNEYS’
14 EYES ONLY” produced in this Action may be viewed by or read or
15 described to only the following persons:

- 16 a) The Receiving Party’s Outside Counsel;
- 17 b) Upon execution of the “Acknowledgment and Agreement to
18 be Bound” in the form attached as Exhibit A, Experts of the
19 Receiving Party to whom disclosure is reasonably necessary
20 for this Action;
- 21 c) The Court and its personnel;
- 22 d) Court reporters and their staff;
- 23 e) The Designating Party or its officers, directors, or
24 employees;
- 25 f) The author or recipient of a document containing the
26 information;
- 27 g) Upon execution of the “Acknowledgment and Agreement to
28 be Bound” in the form attached as Exhibit A, any mediator

1 or settlement officer, and their supporting personnel,
2 mutually agreed upon by any of the parties engaged in
3 settlement discussions;

4 h) The officer taking, reporting, or videotaping a deposition
5 and employees of such officer to the extent necessary to
6 prepare the transcript or video of the deposition; and

7 i) Any other person to whom the Designating Party agrees in
8 writing.

9
10 **9. PROTECTED MATERIAL SUBPOENAED OR ORDERED PRODUCED**
11 **IN OTHER LITIGATION**

12 If a Party is served with a subpoena or a court order issued in other litigation
13 that compels disclosure of any information or items designated in this Action as
14 “CONFIDENTIAL,” or “HIGHLY CONFIDENTIAL – ATTORNEYS’ EYES
15 ONLY” that Party must:

16 a) Promptly notify in writing the Designating Party. Such
17 notification shall include a copy of the subpoena or court
18 order;

19 b) Promptly notify in writing the party who caused the
20 subpoena or order to issue in the other litigation that some or
21 all of the material covered by the subpoena or order is
22 subject to this Stipulated Protective Order. Such notification
23 shall include a copy of this Stipulated Protective Order; and

24 c) Cooperate with respect to all reasonable procedures sought
25 to be pursued by the Designating Party whose Protected
26 Material may be affected.

27 If the Designating Party timely seeks a protective order, the Party served with the
28 subpoena or court order shall not produce any information designated in this action as

1 “CONFIDENTIAL” or “HIGHLY CONFIDENTIAL – ATTORNEYS’ EYES
2 ONLY” before a determination by the Court from which the subpoena or order issued,
3 unless the Party has obtained the Designating Party’s permission. The Designating
4 Party shall bear the burden and expense of seeking protection in that court of its
5 confidential material and nothing in these provisions should be construed as
6 authorizing or encouraging a Receiving Party in this Action to disobey a lawful
7 directive from another court.
8

9 **10. A NONPARTY’S PROTECTED MATERIAL SOUGHT TO BE**
10 **PRODUCED IN THIS LITIGATION**

11 10.1 Application.

12 The terms of this Stipulated Protective Order are applicable to
13 information produced by a Nonparty in this Action and designated as
14 “CONFIDENTIAL” or “HIGHLY CONFIDENTIAL - ATTORNEYS’
15 EYES ONLY.” Such information produced by Nonparties in connection
16 with this litigation is protected by the remedies and relief provided by
17 this Stipulated Protective Order. Nothing in these provisions should be
18 construed as prohibiting a Nonparty from seeking additional protections.

19 10.2 Notification.

20 In the event that a Party is required, by a valid discovery
21 request, to produce a Nonparty’s confidential information in its
22 possession, and the Party is subject to an agreement with the
23 Nonparty not to produce the Nonparty’s confidential information,
24 then the Party shall:

- 25 a) Promptly notify in writing the Requesting Party and the
26 Nonparty that some or all of the information requested is
27 subject to a confidentiality agreement with a Nonparty;
28

- 1 b) Promptly provide the Nonparty with a copy of the Stipulated
2 Protective Order in this Action, the relevant discovery
3 request(s), and a reasonably specific description of the
4 information requested; and
- 5 c) Make the information requested available for inspection by
6 the Nonparty, if requested.

7 10.3 Conditions of Production.

8 If the Nonparty fails to seek a protective order from this Court
9 within fourteen (14) days after receiving the notice and accompanying
10 information, the Receiving Party may produce the Nonparty's
11 confidential information responsive to the discovery request. If the
12 Nonparty timely seeks a protective order, the Receiving Party shall not
13 produce any information in its possession or control that is subject to the
14 confidentiality agreement with the Nonparty before a determination by
15 the Court. Absent a court order to the contrary, the Nonparty shall bear
16 the burden and expense of seeking protection in this Court of its
17 Protected Material.

18

19 **11. UNAUTHORIZED DISCLOSURE OF PROTECTED MATERIAL**

20 If a Receiving Party learns that, by inadvertence or otherwise, it has disclosed
21 Protected Material to any person or in any circumstance not authorized under this
22 Stipulated Protective Order, the Receiving Party immediately must (1) notify in
23 writing the Designating Party of the unauthorized disclosures, (2) use its best efforts
24 to retrieve all unauthorized copies of the Protected Material, (3) inform the person or
25 persons to whom unauthorized disclosures were made of all the terms of this
26 Stipulated Protective Order, and (4) request such person or persons to execute the
27 "Acknowledgment and Agreement to be Bound" (Exhibit A).

28

1 **12. INADVERTENT PRODUCTION OF PRIVILEGED OR OTHERWISE**
2 **PROTECTED MATERIAL**

3 12.1 Effect of Producing Claimed Privileged Information.

4 Pursuant to Federal Rule of Evidence 502(d), if a Producing Party
5 discloses information in connection with the pending litigation that the
6 Producing Party thereafter claims to be privileged or protected by the
7 attorney-client privilege or work product protection, the disclosure of that
8 Claimed Privileged Information shall not constitute or be deemed a
9 waiver or forfeiture—in this or any other action—of any claim of
10 privilege or work product protection that the Producing Party would
11 otherwise be entitled to assert with respect to the Claimed Privileged
12 Information and its subject matter, unless the Producing Party failed to
13 take reasonable steps to prevent disclosure.

14 12.2 Procedure for Producing Party.

15 The Producing Party shall, promptly after the discovery of the
16 inadvertent disclosure, notify the Receiving Parties, in writing, that it has
17 disclosed Claimed Privileged Information without intending a waiver by
18 the disclosure. The Producing Party must explain in the notification as
19 specifically as possible why the Claimed Privileged Information is
20 privileged or protected. The Producing Party shall identify the Claimed
21 Privileged Information by Bates-stamped number. If the Claimed
22 Privileged Information is not Bates-stamped, the Producing Party shall
23 identify the Claimed Privileged Information in a manner that reasonably
24 permits the Receiving Parties to easily locate the Claimed Privileged
25 Information at issue.

26 12.3 Procedure for Receiving Parties.

27 Upon receiving notification of the inadvertent disclosure, each
28 Receiving Party must—unless it contests the claim of attorney-client

1 privilege or work product protection in accordance with Paragraph
2 12.4—promptly (i) notify the Producing Party that it will make best
3 efforts to identify and return, sequester, or destroy (or in the case of
4 electronically stored information, delete) the Claimed Privileged
5 Information and any reasonably accessible copies it has, and (ii) provide
6 a certification that it will cease further review, dissemination, and use of
7 the Claimed Privileged Information. For purposes of this Order, Claimed
8 Privileged Information that has been stored on a source of electronically
9 stored information that is not reasonably accessible, such as backup
10 storage media, is sequestered. If such data is retrieved, each Receiving
11 Party must promptly take steps to delete or sequester the restored
12 protected information.

13 12.4 Challenging Claims of Privileged Information.

14 Any challenge to the Producing Party’s claim of privilege or work
15 product protection shall be made, in writing, by any Receiving Party
16 within ten days after being notified of the Producing Party’s request to
17 clawback the Claimed Privileged Information. The parties shall promptly
18 meet and confer, in person or by telephone, to determine if the challenge
19 can be resolved without judicial intervention. If the parties are unable to
20 resolve the dispute, the Producing Party shall move the Court for a
21 Protective Order compelling the return or destruction of the Claimed
22 Privileged Information. The Motion for a Protective Order, response to
23 the motion, and reply memorandum may be filed under seal, if
24 appropriate. Pending resolution of the Motion for a Protective Order, the
25 Receiving Parties must not use the challenged information in any way or
26 disclose it to any person other than those required by law to be served
27 with a copy of the sealed Motion for Protective Order.

28 12.5 Attorneys’ Ethical Responsibilities.

1 Nothing in this Order overrides any attorney's ethical
2 responsibilities to refrain from examining or disclosing materials that the
3 attorney knows, or reasonably should know, to be privileged and to
4 inform the Producing Party that such materials have been produced.

5 12.6 Burden of Establishing Privilege or Protected Nature.

6 The Producing Party retains the burden—upon challenge pursuant
7 to Paragraph 12.4—of establishing the privileged or protected nature of
8 the Claimed Privileged Information.

9 12.7 In Camera Review.

10 Nothing in this Order limits the right of any party to petition the
11 Court for an in camera review of the Claimed Privileged Information.

12 12.8 Voluntary Waiver.

13 This Order does not preclude a party from voluntarily waiving the
14 attorney-client privilege or work product protection. The provisions of
15 Fed. R. Evid. 502(a) apply when the Producing Party uses or indicates
16 that it may use information produced under this Order to support a claim
17 or defense.

18
19 **13. MISCELLANEOUS**

20 13.1 Right to Further Relief.

21 Nothing in this Stipulated Protective Order abridges the right of
22 any person to seek its modification by the Court in the future.

23 13.2 Right to Assert Other Objections.

24 By stipulating to the entry of this Stipulated Protective Order, no
25 Party waives any right it otherwise would have to object to disclosing or
26 producing any information or item on any ground not addressed in this
27 Stipulated Protective Order. Similarly, no Party waives any right to
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1 object on any ground to use in evidence of any of the material covered by
2 this Stipulated Protective Order.

3 13.3 Filing Protected Material.

4 A Party that seeks to file under seal any Protected Material must
5 comply with Local Rule 79-5. Protected Material may only be filed
6 under seal pursuant to a court order authorizing the sealing of the specific
7 Protected Material at issue. If a Party's request to file Protected Material
8 under seal is denied by the Court, then the Receiving Party may file the
9 information in the public record unless otherwise instructed by the Court.

10 13.4 Successors.

11 This Protective Order shall be binding upon the Parties hereto,
12 their attorneys, and their successors, assigns, subsidiaries, divisions,
13 employees, agents, retained consultants and experts, and any persons or
14 organizations over which they have direct control.

15
16 **14. FINAL DISPOSITION**

17 After the final disposition of this Action, within sixty (60) days of a written
18 request by the Designating Party, each Receiving Party must return all Protected
19 Material to the Producing Party or destroy such material. As used in this subdivision,
20 "all Protected Material" includes all copies, abstracts, compilations, summaries, and
21 any other format reproducing or capturing any of the Protected Material. Whether the
22 Protected Material is returned or destroyed, the Receiving Party must submit a written
23 certification to the Producing Party (and, if not the same person or entity, to the
24 Designating Party) by the 60-day deadline that (1) identifies (by category, where
25 appropriate) all the Protected Material that was returned or destroyed and (2) affirms
26 that the Receiving Party has not retained any copies, abstracts, compilations,
27 summaries or any other format reproducing or capturing any of the Protected Material.
28 Notwithstanding this provision, Counsel is entitled to retain an archival copy of all

1 pleadings; motion papers; trial, deposition, and hearing transcripts; legal memoranda;
 2 correspondence; deposition and trial exhibits; expert reports; attorney work product;
 3 and consultant and expert work product, even if such materials contain Protected
 4 Material. Any such archival copies that contain or constitute Protected Material
 5 remain subject to this Stipulated Protective Order as set forth in Section 5.

6 **15. VIOLATION**

7 Any violation of this Stipulated Order may be punished by any and all
 8 appropriate measures including, without limitation, contempt proceedings and/or
 9 monetary sanctions.

10 **IT IS SO STIPULATED, THROUGH COUNSEL OF RECORD.**

11 Dated: November 18, 2021 LEVINSON ARSHONSKY & KURTZ, LLP

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Defendants Next Level Advisors, Inc., Greenlaw
 28 *Consulting Group, Inc., Allstate Tax Group, LLC,*
Patrick Oakes, Nicholas Johnson, Michael Sasson,

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*Michael Gray, Matthew Levy, Joseph Lancaster,
Erich Magiar, and Andrew Rios*

Dated: November 18, 2021

KIRAKOSIAN LAW APC

By: /s/ Greg L. Kirakosian
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American Tax Solutions, LLC, Terrance Selb, Tyler
Bennet, Geoff Plourde, and GetATaxLawyer.com,
LLC*

Dated: November 18, 2021

LAW OFFICES OF DAVID N. LAKE, APC

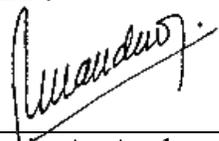
By: /s/ David N. Lake
David N. Lake
16130 Ventura Blvd., Suite 650
Encino, CA 91436
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*Attorneys for Defendants Ben Graupner and Ben
Graupner Inc. d/b/a Tax Debt Group*

** Pursuant to L.R. 5-4.3.4(a)(2)(i), the filer attests that all other signatories listed,
and on whose behalf the filing is submitted, concur in the filing's content and have
authorized the filing.*

FOR GOOD CAUSE SHOWN, IT IS SO ORDERED.

Dated: November 18, 2021



Maria A. Audero
United States Magistrate Judge

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EXHIBIT A

ACKNOWLEDGMENT AND AGREEMENT TO BE BOUND

I, _____ [full name], of _____
_____ [address], declare under penalty of perjury that I have
read in its entirety and understand the Stipulated Protective Order that was issued by
the United States District Court for the Central District of California on _____
_____ [date] in the case of *Nationwide Tax Experts, Inc. v. Terrance Selb et al.*, 2:20-
cv-10090-CAS-MAA (C.D. Cal. Nov. 3, 2020). I agree to comply with and to be
bound by all the terms of this Stipulated Protective Order, and I understand and
acknowledge that failure to so comply could expose me to sanctions and punishment
in the nature of contempt. I solemnly promise that I will not disclose in any manner
any information or item that is subject to this Stipulated Protective Order to any
person or entity except in strict compliance with the provisions of this Stipulated
Protective Order.

I further agree to submit to the jurisdiction of the United States District Court
for the Central District of California for the purpose of enforcing the terms of this
Stipulated Protective Order, even if such enforcement proceedings occur after
termination of this action. I hereby appoint _____ [full name] of
_____ [address and telephone number] as
my California agent for service of process in connection with this action or any
proceedings related to enforcement of this Stipulated Protective Order.

Signature: _____

Printed Name: _____

Date: _____

City and State Where Sworn and Signed: _____

CERTIFICATE OF SERVICE

I am and was at all times herein mentioned over the age of 18 years and not a party to the action in which this service is made. At all times herein mentioned I have been employed in the County of Los Angeles, State of California. My business address is 15303 Ventura Blvd., Suite 1650, Sherman Oaks, CA 91403.

(BY CM/ECF SYSTEM) On the date below, I caused to be electronically filed the following document(s) described as: **STIPULATED PROTECTIVE ORDER** with the Clerk of the United States District Court of Central District of California, using the *CM/ECF* System. The Court's *CM/ECF* System will send an e-mail notification of the foregoing filing to the following parties (or on the attached service list) and counsel of record who are registered with the Court's *CM/ECF* System:

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(BY EMAIL) On the date below, I caused the following documents(s) described as:

I declare that I am employed in the office of a member of the Bar of, or permitted to practice before, this Court at whose direction the service was made and declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on November 18, 2021 at Sherman Oaks, California.

Natalie M. Lessard

/s/ Natalie M. Lessard

Signature