

1 BENJAMIN B. WAGNER  
 United States Attorney

2

3 G. PATRICK JENNINGS  
 Trial Attorney, Tax Division  
 U.S. Department of Justice  
 4 P.O. Box 683, Ben Franklin Station  
 Washington, D.C. 20044-0683  
 5 Telephone: (202) 307-6648  
 E-mail: guy.p.jennings@usdoj.gov

6 Attorneys for the United States of America

7

8 IN THE UNITED STATES DISTRICT COURT FOR THE  
 9 EASTERN DISTRICT OF CALIFORNIA

10 UNITED STATES OF AMERICA, )  
 11 Plaintiff, )  
 12 v. )  
 13 RAY CLINGENPEEL; SHIRLEY A. )  
 CLINGENPEEL; TUFFY RUFFY TRUST by )  
 14 DAVID K. JACOBS, TRUSTEE and/or by )  
 ANITA MORRISON, TRUSTEE; )  
 15 SUSAN BELL TRUST by DAVID K. JACOBS, )  
 TRUSTEE; and/or by ANITA MORRISON, )  
 16 TRUSTEE; ATEL CAPITAL GROUP; )  
 STATE OF CALIFORNIA FRANCHISE TAX )  
 17 BOARD; RESIDENTIAL CREDIT )  
 SOLUTIONS; CITIBANK (South Dakota) NA; )  
 18 TASHIMA FAMILY TRUST by MIKIYE )  
 TASHIMA, TRUSTEE; )  
 19 Defendants. )  
 20

Civil No. 1:09-CV-00797 OWW DLB

**ORDER MODIFYING SCHEDULE**

21 Plaintiff United States of America requests a continuance of the hearing on the United  
 22 States' motion for summary judgment, currently set for March 14, 2011, at 10:00 a.m. to a new  
 23 date of May 23, 2011, at 10:00 a.m. The Clingenpeels, taxpayers and defendants here, have  
 24 submitted amended tax returns which may avoid the need to adjudicate some issues in this

25 /////  
 26 /////  
 27 /////

1 case. The Clingenpeels do not oppose this request to continue. Counsel for the United States  
2 believes that any remaining issues will be resolved by the pending motions.

3 Upon good cause shown, **IT IS ORDERED THAT** the hearing on the United States'  
4 motion for summary judgment and motion for entry of default judgment (Doc. No. 27), presently  
5 set for March 14, 2011, at 10:00 a.m., is continued to May 23, 2011, at 10:00 a.m. in  
6 Courtroom 3.

7  
8 IT IS SO ORDERED.

9 **Dated:** March 11, 2011

/s/ Oliver W. Wanger  
UNITED STATES DISTRICT JUDGE

10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28