

**WILD, CARTER & TIPTON**  
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9 Attorneys for Defendant  
10 Oak View Trust by Global Business Services as Trustee

11 **UNITED STATES DISTRICT COURT**  
12 **EASTERN DISTRICT OF CALIFORNIA-FRESNO**

13 UNITED STATES OF AMERICA,  
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Case Number 1:11-CV-00847-OWW-DLB  
**STIPULATION AND ORDER TO SET  
ASIDE DEFAULT AND CONFORM  
RESPONSIVE PLEADINGS**

CHRIS CAPRIOTTI, individually and as  
Trustee of THE CHRIS AND CARRIE  
CAPRIOTTI FAMILY TRUST; CARRIE  
L. CAPRIOTTI, individually and as  
Trustee of THE CHRIS AND CARRIE  
CAPRIOTTI FAMILY TRUST;  
OAKVIEW TRUST by GLOBAL  
BUSINESS SERVICES as Trustee; AND  
THE STATE OF CALIFORNIA,  
FRANCHISE TAX BOARD,  
Defendants.

This Stipulation and Order to Set Aside Default and Conform Responsive Pleadings is entered into by and between the parties to this action with respect to the following Recitals of Fact:

1. Plaintiff United States of America filed its Complaint in the above-referenced court on or about May 23, 2011;
2. Thereafter, Trustee Global Business Services filed a responsive pleading on behalf of Defendant Oak View Trust. Responsive pleadings were not filed on behalf of a trustee of the Chris and Carrie Capriotti Family Trust;

1                   3.       Plaintiff United States of America filed a First Amended Complaint on  
2       September 30, 2011.

3                   4.       Global Business Services filed responsive pleadings on behalf of both the  
4       Oak View Trust and the Chris and Carrie Capriotti Family Trust.

5                   5.       On or about September 7, 2011, Plaintiff United States of America filed a  
6       Notice of Default with respect to the Chris and Carrie Capriotti Family Trust.

7                   6.       Global Administrative Services, LLC, a California limited liability  
8       company, is successor trustee to Global Business Services, a Nevada corporation, with respect to  
9       both the Oak View Trust and the Chris and Carrie Capriotti Family Trust.

10                  7.       The parties desire, and hereby stipulate to, set aside the prior default  
11       entered by Plaintiff United States of America with respect to the Chris and Carrie Capriotti  
12       Family Trust, and to substitute the responsive pleading attached hereto as Exhibit "A" by Global  
13       Administrative Services, LLC, for the prior responsive pleadings filed by Global Business  
14       Services, a Nevada corporation, on behalf of the Oak View Trust and the Chris and Carrie  
15       Capriotti Family Trust. The purpose of filing the attached amended responsive pleading is solely  
16       to correct the party designation as to Global Administrative Services, LLC.

17                         Based on the foregoing, good cause otherwise appearing, the parties hereby  
18       stipulate and agree as follows:

19                  1.       The prior Request for Entry of Default and resulting Order thereon  
20       submitted by Plaintiff United States of America with respect to the Chris and Carrie Capriotti  
21       Family Trust is hereby set aside.

22                  2.       The parties request that the United States District Court hereby accept  
23       Exhibit "A" as the amended responsive pleading filed on behalf of Global Administrative  
24       Services, LLC, a California limited liability company, as its responsive pleading with respect to  
25       Global Administrative Services, as successor trustee of both the Oak View Trust and the Chris  
26       and Carrie Capriotti Family Trust.

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