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Pursuant to Rule 83 of the Federal Rule of Civil Procedure and Local Rule 143, Plaintiff, United States of America ("Plaintiff") and Defendant, U.S. Bank National Association ("U.S. Bank") (collectively, the "Parties") enter into this Stipulation and agree as follows:

- 1. U.S. Bank recently retained the law firm of Nossaman LLP as new counsel in this case. U.S. Bank's new counsel requires additional to time to meet the deadlines set forth in this Stipulation. U.S. Bank's new counsel has begun exploring a potential resolution of this case with Plaintiff. Therefore, the Parties require additional time to meet the deadlines set forth below.
- 2. The hearing on Plaintiff's Motion for Judgment on the Pleadings (the "Motion") in Courtroom 3 of this Court should be continued from June 8, 2011 at 10:00 a.m. (PST) to June 22, 2011 at 10:00 a.m. (PST). U.S. Bank shall file an opposition to the Motion on or before June 8, **2011**. Plaintiff shall file a reply to U.S. Bank's opposition on or before **June 15, 2011**.
- 3. Presently the Parties are required to disclose their expert witnesses and produce their expert witness reports as provided by Rule 26(a)(2) on May 30, 2011. In turn, the Parties are due to disclose any rebuttal witnesses and produce their reports on June 30, 2011. The Parties agree to extend these deadline such that the Parties shall disclose their expert witnesses, and produce their reports, as provided by Rule 26(a)(2) on or before **July 14, 2011**. The Parties shall disclose any rebuttal experts and to produce any rebuttal reports on or before **August 15, 2011**.
- 4. Plaintiff propounded Interrogatories (Set Two) and Request for Production of Documents (Set Two) to U.S. Bank. Presently the deadline for U.S. Bank to respond to these discovery requests is May 31, 2011. The Parties agree to extend this deadline to and including July 15, 2011 for U.S. Bank to respond to Plaintiff's Interrogatories (Set Two) and Request for Production of Documents (Set Two).

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1	WHEREFORE, the Parties request that, consistent with this Stipulation, this Court extend the
2	above deadlines, including continuation of the hearing on the Motion.
3	Stipulated and Agreed to:
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5	Dated this 23rd day of May, 2011 BENJAMIN B. WAGNER United States Attorney
6	By: /s/ Adam R. Smart
7	ADAM R. SMART
8	Trial Attorney, Tax Division United States Department of Justice
9	PO Box 683 Washington DC 20044
10	Telephone: (202) 307-6422
11	Facsimile: (202) 307-0054
12	Attorneys for Plaintiff THE UNITED STATES OF AMERICA
	THE CIVILED STATES OF ANYERCEA
13	NOSSAMAN LLP
14	Day /o/ Dahart C. MaWihartan
15	By: /s/ Robert S. McWhorter ROBERT S. MCWHORTER
16	NOSSAMAN LLP 915 L Street, Suite 1000
17	Sacramento, CA 95814
18	Telephone: (916) 442-8888 Facsimile: (916) 442-0382
19	Attorneys for Defendant,
20	U.S. BANK NATIONAL ASSOCIATION
21	<u>ORDER</u>
22	IT IS SO ORDERED. All other dates remain as previously set.
23	DATED: May 24, 2011.
24	Men la
25	UNITED STATES DISTRICT JUDGE
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