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 10 U.S. BANK NATIONAL ASSOCIATION

11 UNITED STATES DISTRICT COURT
 12 EASTERN DISTRICT OF CALIFORNIA

11 UNITED STATES OF AMERICA,
 12
 13 Plaintiff,
 14 v.
 15 U.S. BANK NATIONAL ASSOCIATION,
 16 Defendant.

Case No: 2:10-cv-01964-KJM-GGH

**SECOND STIPULATION AND ORDER TO
 EXTEND DATE FOR DEFENDANT
 U.S. BANK NATIONAL ASSOCIATION'S
 OPPOSITION TO PLAINTIFF'S MOTION
 FOR JUDGMENT ON THE PLEADINGS**

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

23 1. Plaintiff and U.S. Bank are exploring a potential resolution of this case. To avoid
 24 having U.S. Bank unnecessarily incur attorneys' fees and costs preparing an opposition to Plaintiff's
 25 Motion for Judgment on the Pleadings and to allow the Parties an opportunity to focus on settlement,
 26 the Parties agreed to extend the deadline for U.S. Bank to file an opposition to Plaintiff's Motion for

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 28 ///

1 Judgment on the Pleadings by an additional two days, **from June 8, 2011 to June 10, 2011**. Plaintiff
2 shall still file a reply to U.S. Bank's opposition on or before **June 15, 2011**.

3 **WHEREFORE**, the Parties request that this Court enter an Order consistent with this
4 Stipulation.

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6 **Stipulated and Agreed to:**

7 Dated: June 8, 2011

BENJAMIN B. WAGNER
United States Attorney

8
9 By: /s/ Adam R. Smart

10 ADAM R. SMART
11 Trial Attorney, Tax Division
12 United States Department of Justice
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17 Attorneys for Plaintiff
18 THE UNITED STATES OF AMERICA

15 Dated: June 8, 2011

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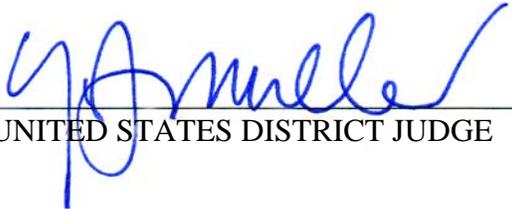
16 By: /s/ Robert S. McWhorter

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22 **ORDER**

23 **IT IS SO ORDERED.**

24 Dated: June 10, 2011.

25 
26 _____
27 UNITED STATES DISTRICT JUDGE
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