	1 2 3 4 5 6 7 8	MATTHEW D. NOERPER mnoerper@fenwick.com FENWICK & WEST LLP 801 California Street, 5th Floor Mountain View, California 94041 Telephone: (650) 988-8500 Facsimile: (650) 938-5200 Attorneys for Defendant Dreyfuss & Blackford Architects			
		IN THE UNITED STATES DISTRICT COURT FOR THE			
	9	EASTERN DISTRICT OF CALIFORNIA			
	10	LINUTED STATES OF AMEDICA	Case No. 2:10-cv-01965-JAM-DAD		
	11	UNITED STATES OF AMERICA,			
LLP	12	Plaintiff,	SUBSTITUTION OF ATTORNEYS AND [PROPOSED] ORDER		
FENWICK & WEST LLP Attorneys At Law San Francisco	13	V.			
WICK &	14	DREYFUSS & BLACKFORD ARCHITECTS,			
FEN.	15	Defendant.			
	16		AND THE ATTORNEY OF PEROPE		
	17	TO THE COURT AND ALL PARTIES AND THEIR ATTORNEYS OF RECORD:			
	18	Please take notice that, effective immediately, att	·		
	19	Blackford Architects has changed. Dreyfuss & Blackford Architects hereby substitutes Matthew			
	20	D. Noerper from the law firm of Fenwick & West LLP, 801 California Street, Mountain View,			
	21	CA 94041, as their attorney of record in the above-referenced action in place of their former			
	22	counsel, Timothy Fitzgibbon, formerly of Fenwick & West LLP.			
	23				
	24	Dated: January, 2011	By		
	25		John C. Webre Dreyfuss & Blackford Architects		
	26				
	27				
	28				
		SUBSTITUTION OF ATTORNEYS 1	CASE NO 2:10-CV-01965-JAM-DAD		

	1	The following attorneys accept	this substitution o	of counsel:
	2			
	3	Dated: January 27, 2011	FENW	TCK & WEST LLP
	4		D.,	/o/ Timethy Fitzaikhan
	5		Ву	/s/ Timothy Fitzgibbon Timothy Fitzgibbon
	6			
	7		FENW	TICK & WEST LLP
	8		Dv	lo/ Matthayy D. No amon
	9		Ву	/s/ Matthew D. Noerper Matthew Noerper
	10			
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EP	12			
WEST LAT LAW	13			
FENWICK & WEST LLP ATTORNEYS AT LAW SAN FRANCISCO	14			
FENW A:	15			
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		SUBSTITUTION OF ATTORNEYS	2	CASE NO 2:10-CV-01965-JAM-DAD

	1	<u>ORDER</u>			
	2	The foregoing substitution of attorneys is authorized by the Court and the Clerk of the			
	3	Court is directed to make the appropriate change in the docket.			
	4				
	5	IT IS SO ORDERED.			
	6	/a/ Talan A. Manda-			
	7	Dated: 1/31/11 // Hon. John A. Mendez			
	8	U.S. District Court Judge			
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	11				
ej.	12				
FENWICK & WEST LLP ATTORNEYS AT LAW SAN FRANCISCO	13				
ICK & V TORNEYS SAN FRAN	14				
FENW AT	15				
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		SUBSTITUTION OF ATTORNEYS 3 CASE NO 2:10-CV-01965-JAM-DAD			

	1	CEDTIFICATE OF CEDVICE					
	1 2	CERTIFICATE OF SERVICE					
	3	I HEREBY CERTIFY that on this 28 th day of January, 2011, I electronically filed the					
	4	foregoing Substitution of Attorneys with the Clerk of the Court using the CM/ECF system, which					
	5	will send notification of such filing to the following:					
	6	6 Adam R. Smart					
	7	7 Trial Attorney, Tax Division					
	8	U.S. Department of Justice P.O. Box 683, Ben Franklin Station					
	9	9 Washington, D.C. 20044-0683					
	10	0					
	11	1 /s/ Matthew D. No MATTHEW D. N	-				
ď	12	Fenwick & West	LLP				
FENWICK & WEST LLP ATTORNEYS AT LAW SAN FRANCISCO	13	801 California Str Mountain View, C					
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		SUBSTITUTION OF ATTORNEYS 4 CASE NO 2:10-0	CV-01965-JAM-DAD				