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After the Court issues an order for EAJA fees to Arron P. Johnson, the government will consider the matter of Arron P. Johnson's assignment of EAJA fees to Brian C. Shapiro. Pursuant to *Astrue v. Ratliff*, 130 S.Ct. 2521, 2252-2253 (2010), the ability to honor the assignment will depend on whether the fees are subject to any offset allowed under the United States Department of the Treasury's Offset Program. After the order for EAJA fees is entered, the government will determine whether they are subject to any offset.

Fees shall be made payable to Arron P. Johnson, but if the Department of the Treasury determines that Arron P. Johnson does not owe a federal debt, then the government shall cause the payment of fees, expenses and costs to be made directly to Law Offices of Lawrence D. Rohlfing, pursuant to the assignment executed by Arron P. Johnson. Any payments made shall be delivered to Brian C. Shapiro.

This stipulation constitutes a compromise settlement of Arron P. Johnson's request for EAJA attorney fees, and does not constitute an admission of liability on the part of Defendant under the EAJA. Payment of the agreed amount shall constitute a complete release from, and bar to, any and all claims that Arron P. Johnson and/or Brian C. Shapiro including Law Offices of Lawrence D. Rohlfing may have relating to EAJA attorney fees in connection with this action.

Brian C. Shapiro reserves the right to contend that any non-payment caused by the collection of a federal debt owed by Arron P. Johnson violates 31 C.F.R. § 285.5(e)(5) and *Morrison v. C.I.R.*, 565 F.3d 658, 667 (9th Cir. 2009). Nothing in this stipulation shall be construed as an admission by Brian C. Shapiro that the Government has the right or authority to offset the fees due and payable pursuant to this stipulation.

1	This award is without prejudice to the rights of Brian C. Shapiro and/or
2	Lawrence D. Rohlfing to seek Social Security Act attorney fees under 42 U.S.C.
3	§ 406(b), subject to the savings clause provisions of the EAJA.
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5	DATE: March 26, 2012 Respectfully submitted,
6	LAW OFFICES OF LAWRENCE D. ROHLFING
7	/S/ Brian C. Shapiro BY:
8	Brian C. Shapiro Attorney for plaintiff Arron P. Johnson
9	7 ttorney for plaintiff 7 thou 1. Johnson
10	DATED: BENJAMIN B. WAGNER
11	United States Attorney
12	
13	
14	/s/ Sundeep Patel
15	Sundeep Patel Special Assistant United States Attorney
16	Attorneys for Defendant Michael J. Astrue, Commissioner of Social Security
17	(Per e-mail authorization)
18	
19	ORDER
20	IT IS ORDERED that fees and expenses in the amount of \$3300 as
21	authorized by 28 U.S.C. § 2412 be awarded subject to the terms of the Stipulation.
22	DATED: March 29, 2012.
23	Edmund F. Bilma
24	EDMUND F. BRENNAN UNITED STATES MAGISTRATE JUDGE
25	CIVILED STATES MAIOISTRATE VODGE
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