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9 UNITED STATES DISTRICT COURT  
10 EASTERN DISTRICT OF CALIFORNIA  
11

12 United States,  
13 Plaintiff,  
14 v.  
15 The Estate of Cipriano Espinor, et. al.,  
16 Defendants.

No. 2:14-cv-00578 MCE-AC

**STIPULATION TO VACATE THE  
CURRENT DUE DATES, FINAL  
PRETRIAL CONFERENCE, AND BENCH  
TRIAL AND TO REQUIRE A JOINT  
STATUS REPORT BY OCTOBER 6, 2016;  
ORDER THEREON**

18 Martha Espinor, by and through her undersigned counsel, and the United States, by and  
19 through its undersigned counsel, hereby stipulate that the current due date for the joint pretrial  
20 order, the date for the final pretrial conference, and the date for the bench trial should be vacated  
21 and that the parties should file a joint status report with the Court by October 6, 2016.

22 The reason for vacating the current due date for the joint pretrial order, the date for the  
23 final pretrial conference, and the date for the bench trial is that the defendant has recently found a  
24 substantial number of documents that may make the case easier to settle and counsel for the  
25 government has agreed to review the documents and defense counsel's legal analysis and it would  
26 not be possible to accomplish that review before the due date for the joint pretrial order is due.

27 Plaintiff previously filed a Motion for Default Judgment against all defendants other than Martha  
28

1 Espinor (ECF No. 33). Magistrate Judge Claire signed an Amended Findings and  
2 Recommendation on June 17, 2016 recommending that the Motion for Default be granted (ECF  
3 No. 40). In addition, both parties have been exploring settlement for the past several months. In  
4 the event that settlement is not reached, both parties believe that a bench trial will require no more  
5 than one-half day to one full day given the narrowing of issues that has occurred.

6  
7 /s/ Bruce Locke  
8 BRUCE LOCKE  
9 Attorney for Martha Espinor


10 /s/ Paul T. Butler  
11 PAUL BUTLER  
12 Trial Attorney, Tax Division  
13 Department of Justice  
14 Attorney for the United States

15  
16 **ORDER**

17 In accordance with the foregoing stipulation, and good cause appearing, all currently  
18 Set dates in this matter, including the August 25, 2016 Final Pretrial Conference and the bench  
19 trial scheduled for October 17, 2016, are hereby VACATED so as to facilitate ongoing settlement  
20 negotiations in this matter. The parties are directed to file a joint status report with the Court not  
21 later than October 6, 2016 if the case is not resolved beforehand.

22 IT IS SO ORDERED.

23 Dated: August 3, 2016

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25 MORRISON C. ENGLAND, JR.  
26 UNITED STATES DISTRICT JUDGE  
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