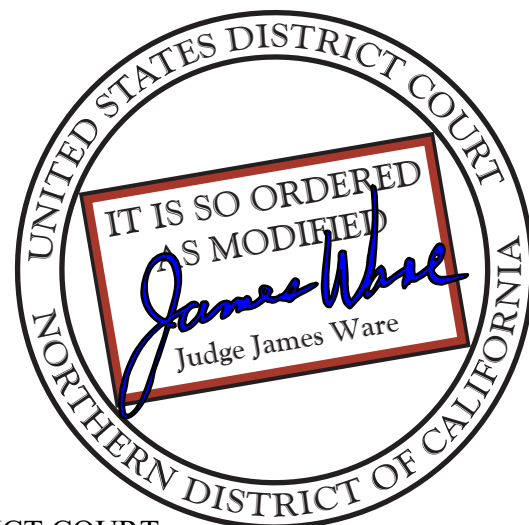


1 MELINDA L. HAAG (CaSBN 132612)
 United States Attorney
 2
 3 STUART D. GIBSON (MnSBN 34587)
 Senior Litigation Counsel
 Stuart.D.Gibson@usdoj.gov
 4 ADAIR F. BOROUGHS (TnSBN 026210)
 Trial Attorney
 5 Adair.F.Boroughs@usdoj.gov
 Tax Division, U.S. Department of Justice
 6 P.O. Box 403
 Washington, DC 20044
 7 Tel: (202) 307-6586 (Mr. Gibson)
 (202) 305-7546 (Ms. Boroughs)
 8 Fax: (202) 307-2504
 Attorneys for United States of America
 9



10 UNITED STATES DISTRICT COURT
 11 NORTHERN DISTRICT OF CALIFORNIA
 12 SAN FRANCISCO DIVISION

13 SHASTA STRATEGIC INVESTMENT)	Case No. C-04-4264-JW
14 FUND, LLC; AND PRESIDIO GROWTH)	Related to Case Nos. C-04-4309-JW, C-04-
15 LLC (Tax Matters Partner),)	4310-JW, C-04-4398-JW, C-04-4399-JW, C-
16)	04-4964-JW, C-05-1123-JW, C-05-2835-JW,
16 Petitioners,)	and C-05-3887-JW
17)	
17 v.)	
18)	STIPULATION AND PROPOSED
18 UNITED STATES OF AMERICA,)	ORDER EXTENDING DEADLINES
19)	
19 Respondent.)	
20)	

21 Pursuant to Civil Local Rule 6-2, Respondent requests an extension of deadlines contained in
 22 the Court's July 6, 2011 Order Vacating Case Management Conference; Setting Schedule (Dkt. No.
 23 127)^{1/}. Petitioners have agreed not to object to Respondent's request on the condition that discovery
 24

25
 26 _____
 27 ^{1/} Unless otherwise noted, all docket references are to the lead case, *Shasta Strategic Investment*
 28 *Fund, LLC v. United States*, Case No. 04-4264 (N.D. Cal.).

1 will not be interrupted or delayed by this extension. In support of this request Respondent submits
2 the following:

3
4 1. The Court's July 6, 2011 Order established the following deadlines and court dates:

5 Disclosure of Expert Witnesses (63 days prior to close of discovery)	November 14, 2011 ^{2/}
6 Disclosure of Rebuttal Experts (49 days prior to close of discovery)	November 25, 2011
7 Preliminary Pretrial Conference Statements (10 days before Preliminary Pretrial Conference)	December 2, 2011
8 Preliminary Pretrial Conference (app. 30 days before the close of discovery)	December 12, 2011
9 Last Date for Hearing Motions to Exclude Expert Testimony (42 days after both expert and rebuttal expert disclosures on a 10 Monday)	December 19, 2011 ^{3/}
11 Close of All Discovery	January 13, 2012
12 Last Date for Hearing Dispositive Motions (appr. 60 days after close of discovery)	March 12, 2012

13
14
15
16 Dkt. No. 127.

17
18 2. Lead counsel for the United States, Stuart Gibson, is also lead counsel for the
19 Government in *V.I. Derivatives, LLC v. United States*, Case No. 3:06-cv-00012 (V.I.) and *VIFX,*
20 *LLC, v. United States*, Case No. 3:06-cv-00013 (V.I.). Decl. of Stuart Gibson, attached hereto, at ¶

21 2. These cases will be tried in the Virgin Islands beginning on December 12, 2011, the date currently
22
23

24 ^{2/} Sixty-three days prior to the close of discovery falls on November 11, 2011, a federal and court
25 holiday. Therefore, pursuant to Fed. R. Civ. P. 6(a), the deadline is on Monday, November 14, the next
26 day that is not a Saturday, Sunday or legal holiday.

27 ^{3/} The Court's July 6, 2011 Order requires such motions be heard on a Monday, no later than 42
28 days after expert and rebuttal expert disclosures. Forty-two days after rebuttal expert disclosures is
Friday, January 6, 2012. However, the two preceding Mondays—January 2, 2012, and December 26,
2011—are both federal and court holidays. Therefore, the last hearing date with in this time frame is
December 19, 2011.

1 set for the Preliminary Pretrial Conference in this matter. *Id.* at ¶ 3. The Court in these cases has
2 made it clear that the trial date will not be moved. *Id.* at ¶ 4.

3
4 3. Counsel for the United States, Adair Boroughs, is currently more than seven months
5 pregnant and will be on maternity leave from approximately early November 2011 until late January
6 2012. Decl. of Adair Boroughs, attached hereto, at ¶ 2. Her doctor has recommended that she not
7 fly during October 2011, the last month of her pregnancy. *Id.* at ¶ 3.

8
9 4. Respondent requests that the deadlines and Court dates contained in the Court's July
10 6, 2011 Order be extended by approximately four months, resulting in the following schedule:

11 Disclosure of Expert Witnesses (63 days prior to close of discovery)	March 12, 2012
12 Disclosure of Rebuttal Experts (49 days prior to close of discovery)	March 26, 2012
13 Preliminary Pretrial Conference Statements (10 days before Preliminary Pretrial Conference)	April 6, 2012
14 Preliminary Pretrial Conference (app. 30 days before the close of discovery)	April 16, 2012
15 Last Date for Hearing Motions to Exclude Expert Testimony (42 days after both expert and rebuttal expert disclosures on 16 a Monday)	May 7, 2011 2012
17 Close of All Discovery	May 14, 2012
18 Last Date for Hearing Dispositive Motions (appr. 60 days after close of discovery)	July 16, 2012

19
20
21
22 5. Respondent has agreed that its request will not be used to delay discovery in any
23 fashion, and that the parties may conduct discovery under the Federal Rules of Civil Procedure at any
24 time during the discovery period.
25
26
27
28

1 **Previous Time Modifications**

2 6. This Court previously granted stipulated requests to extend time to file answers in
3 some of these related cases. *Shasta Strategic Investment Fund, LLC v. United States*, Case No. 04-
4 4264 (N.D. Cal.), Dkt. Nos. 13, 18; *Belford Strategic Investment Fund, LLC v. United States*, Case
5 No. 04-4309 (N.D. Cal.), Dkt. Nos. 8, 11; *Princeton Strategic Investment Fund, LLC v. United*
6 *States*, Case No. 04-4310 (N.D. Cal.), Dkt. Nos. 11, 15; *Sanford Strategic Investment Fund, LLC v.*
7 *Untied States*, Case No. 04-4398 (N.D. Cal.), Dkt. Nos. 9, 12; *Olympus Strategic Investment Fund,*
8 *LLC v. United States*, Case No. 04-4399 (N.D. Cal.), Dkt. Nos. 9, 13; *Sill Strategic Investment Fund,*
9 *LLC v. United States*, Case No. 04-4964 (N.D. Cal.), Dkt. Nos. 10,13.

12 7. This Court previously granted Petitioners’ Motion to Shorten Time to Hear Motion to
13 Compel 30(b)(6) Deposition. Dkt. No. 48.

14 8. This Court granted Respondent's motion to stay these related cases on November 7,
15 2005, due to parallel criminal proceedings. Dkt. No. 95. This Court grated a subsequent motion to
16 stay these related cases on October 2, 2006. Dkt. No. 103. This Court lifted the stay on June 9,
17 2011. Dkt. No. 124.

19 9. This Court previously granted a stipulated request to enlarge time for briefing in
20 response to Respondent’s Motion for Summary Judgment in *Princeton Strategic Investment Fund,*
21 *LLC v. United States*, Case No. 04-4310 (N.D. Cal.). *Princeton*, Dkt. No. 37.

23 **Effect on the Schedule for the Case**

24 10. The requested extension would extend all deadlines in the case by approximately four
25 months.

1 NOW, THEREFORE, IT IS AGREED AND STIPULATED by the parties, subject to an
 2 order of the Court that the deadlines and Court dates contained in the Court's July 6, 2011 Order be
 3 extended by approximately four months, resulting in the following schedule:
 4

5 Disclosure of Expert Witnesses (63 days prior to close of discovery)	March 12, 2012
6 Disclosure of Rebuttal Experts (49 days prior to close of discovery)	March 26, 2012
7 Preliminary Pretrial Conference Statements (10 days before Preliminary Pretrial Conference)	April 6, 2012
8 Preliminary Pretrial Conference (app. 30 days before the close of discovery)	April 16, 2012
9 Last Date for Hearing Motions to Exclude Expert Testimony (42 days after both expert and rebuttal expert disclosures on 10 a Monday)	May 7, 2011 2012
11 Close of All Discovery	May 14, 2012
12 Last Date for Hearing Dispositive Motions (app. 60 days after close of discovery)	July 16 , 2012 9

16 Dated: September 23, 2011

Respectfully submitted

17
 18 /s/ Steven M. Bauer
 STEVEN M. BAUER
 19 Latham & Watkins
 20 Attorney for Petitioners

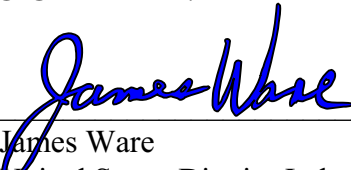
/s/ Adair F. Boroughs
 ADAIR F. BOROUGHS
 Trial Attorney
 Tax Division, Department of Justice
 Attorney for Respondent

21 /s/ William E. Taggart, Jr.
 22 WILLIAM E. TAGGART, JR.
 Attorney for Intervenors
 23 Adkison, McNair, and Salmon Ventures

/s/ Martin A. Schainbaum
 MARTIN A. SCHAINBAUM
 Attorney for Intervenors
 Soward/Voltaire and Gonzales/Birch

24
 25 **PURSUANT TO STIPULATION, IT IS SO ORDERED.**

26
 27 Dated: September 28, 2011


 James Ware
 United States District Judge

1 **CERTIFICATE OF SERVICE**

2 IT IS HEREBY CERTIFIED that service of the foregoing **STIPULATION AND**
3 **PROPOSED ORDER EXTENDING DEADLINES**, along with the attached Declarations of Stuart
4 Gibson and Adair Boroughs, has been made this 23rd day of September 2011, upon the following by

5 ECF:

6
7 David A. York
8 Latham & Watkins
9 David.York@lw.com

10 Steven Baur
11 Latham & Watkins
12 Steve.Baur@lw.com

13 Margaret Tough
14 Latham & Watkins
15 Margaret.Tough@lw.com

16 Attorneys for Petitioners

17 Martin A. Schainbaum
18 schainbm@taxwarrior.com

19 Attorney for Intervenors Voltaire, LLC, Tom Gonzales, and Birch Ventures, LLC

20 William E. Taggart, Jr.
21 Taggart & Hawkins
22 wetaggart@tagghawk.com

23 Attorney for Intervenors R. Cary McNair, Kathryn N. McNair, Peter Adkison, and Salmon Ventures,
24 LLC

25 Joseph Depew
26 Sutherland Asbill & Brennan, LLP
27 joe.depew@sutherland.com

28 N. Jerold Cohen
Sutherland Asbill & Brennan, LLP
jerry.cohen@sablaw.com

Attorneys for Intervenor Salmon Ventures, LLC

1 and upon the following by US Mail:

2 Thomas E. Redding
3 Redding & Associates, PC
4 2914 West T.C. Jester Blvd.
5 Houston, TX 77018

6 Attorney for Intervenors R. Cary McNair and Kathryn McNair

7 John M. Colvin
8 Chicoine & Hallett PS
9 719 2nd Avenue, Suite 425
10 Seattle, WA 98104

11 Attorney for Intervenor Peter Adkison

12 /s/ Adair F. Boroughs
13 ADAIR F. BOROUGHS
14 Trial Attorney, Tax Division
15
16
17
18
19
20
21
22
23
24
25
26
27
28