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UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

SHASTA STRATEGIC INVESTMENT FUND,  
LLC; AND PRESIDIO GROWTH LLC (Tax  
Matters Partner),

Petitioner,

v.

UNITED STATES OF AMERICA,

Respondent.

**Case No. C-04-4264-RS**

(Related to Case Nos. C-04-4309-RS, C-04-4398-RS, C-04-4964-RS, C-05-1123-RS, C-05-1996-RS, C-05-2835-RS, and C-05-3887-RS)

ORDER

**[PROPOSED] STIPULATION TO  
EXTEND PAGE LIMITS**

Pursuant to Civil Local Rules 7-11 and 7-12, the undersigned parties request and stipulate that the Court extend the page limits for briefing on motions for summary judgment to 45 pages for initial motions and oppositions and 25 pages for replies. In support of this request the parties submit the following:

Under Local Rule 7-2(b), motions for summary judgment cannot exceed 25 pages in length, including a statement of facts and a memorandum of points and authorities. Under Local

**Stipulation for Extension of Page Limits**      1  
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Rule 7-4(b), opposition briefs may not exceed 25 pages of text and reply briefs may not exceed 15 pages of text.

Before the briefing of the parties' initial dispositive motions, the Court granted the United States' unopposed request for an extension of page limits for that briefing to 45 pages for the initial motions and oppositions and 25 pages for replies. The parties now seek, by stipulated request, the same extensions of page limits for the parties' revised dispositive motion briefing. These extensions will allow the parties to more fully brief the facts and issues concerning the validity of the tax and penalty assessments relating to the Bond-Linked Issue Premium Structure ("BLIPS") program.

Therefore, the undersigned parties hereby stipulate that the page limit for the revised summary judgment motions in this matter, due May 16, 2014, be extended from 25 pages to 45 pages of text, that the page limit for the responses in opposition, due June 13, 2014, be extended from 25 pages to 45 pages of text, and that the page limit for replies, due June 27, 2014, be extended from 15 pages to 25 pages of text.

Dated: May 5, 2014

/s/ Nicholas Y. Lin  
NICHOLAS Y. LIN  
Latham & Watkins  
Attorney for Petitioners

/s/ Jessica C. Munk  
JESSICA C. MUNK  
Law Office of David W. Wiechert, Attorney for  
Intervenors J. Paul Reddam and Clarence Ventures

Respectfully submitted

/s/ James E. Weaver  
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Tax Division, Department of Justice  
Attorney for Respondent

/s/ Dashiell C. Shapiro  
DASHIELL C. SHAPIRO  
Wood LLP, Attorney for Intervenors  
Tom Gonzales and Birch Ventures

**PURSUANT TO STIPULATION, IT IS SO ORDERED.** The page limit for the parties' revised summary judgment motions in this matter, due May 16, 2014, is extended from 25 pages to 45 pages of text, the page limit for the responses in opposition, due June 13, 2014, is extended from 25 pages to 45 pages of text, and the page limit for replies, due June 27, 2014, is extended from 15 pages to 25 pages of text.

Dated: 5/7/14



Honorable Richard Seeborg  
United States District Judge