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19 **UNITED STATES DISTRICT COURT**
 20 **NORTHERN DISTRICT OF CALIFORNIA**
 21 **SAN FRANCISCO DIVISION**

22 **DR MANAGEMENT, LLC, et al.,**

23 Plaintiffs,

24 vs.

25 **UNITED STATES OF AMERICA, et al.,**

26 Defendants.
 27

Case No. 05-01010 MMC

**SIXTH STIPULATION TO CONTINUE
 TRIAL DATE AND SUMMARY
 JUDGMENT MOTION HEARING DATE;
 PROPOSED ORDER**

1 This stipulation between the plaintiffs (DR Management, LLC; DR Acquisitions, LLC;
2 DR Holdings, LLC; Jennifer Lin; Frederick Lin; and Kevin Lin) and the defendant (the United States
3 of America) is based on the following facts:

4 **RECITALS**

5 1. On February 7, 2008, the plaintiffs and the defendant filed a stipulation
6 (Document 145) (i) notifying this Court that the parties had reached a tentative settlement and (ii)
7 requesting that this Court continue the trial date and summary judgment hearing no less than four
8 months so as to provide the defendant with sufficient time to secure the necessary approvals from the
9 Department of Justice and the Internal Revenue Service and prepare the settlement papers.

10 2. On February 8, 2008, this Court issued an order (Document 146) approving in
11 part the stipulation to continue the trial date and summary judgment hearing date, and set the
12 following revised calendar in this action:

- 13 • Summary Judgment Motion Hearing: June 20, 2008
- 14 • Pretrial Filings, including Motions in Limine: July 1, 2008
- 15 • Opposition to Motions in Limine: July 8, 2008
- 16 • Pretrial Conference: July 15, 2008
- 17 • Trial Date: August 25, 2008

18 3. On February 20, 2008, the plaintiffs and the defendant filed a stipulation
19 (Document 147) notifying this Court of a conflict that the plaintiffs' lead lawyer, Robert D. Infelise,
20 had with the schedule adopted by this Court. On February 21, 2008, this Court issued an Order
21 (Document 148) approving the stipulation and set the following revised calendar in this action:

- 22 • Summary Judgment Motion Hearing: July 18, 2008
 - 23 • Pretrial Filings, including Motions in Limine: August 5, 2008
 - 24 • Opposition to Motions in Limine: August 12, 2008
 - 25 • Pretrial Conference: August 19, 2008
 - 26 • Trial Date: September 29, 2008
- 27
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1 4. On July 2, 2008, the plaintiffs and the defendant filed a stipulation (Document
2 149) notifying this Court that the parties needed more time to finalize the settlement and requested an
3 approximately one month extension in the dates adopted by the Court pursuant to its February 21,
4 2008 Order (Document 148). On July 3, 2008, this Court issued an Order (Document 150) approving
5 the parties stipulation for an extension and setting forth the following schedule:

- 6 • Summary Judgment Motion Hearing: August 29, 2008
- 7 • Pretrial Filings and Motions in Limine: September 19, 2008
- 8 • Opposition to Motions in Limine: September 26, 2008
- 9 • Pretrial Conference: October 7, 2008
- 10 • Trial Date: October 20, 2008

11
12 5. On August 20, 2008, the plaintiffs and the defendant filed a stipulation
13 (Document 151) again notifying this Court that the parties needed more time to finalize the settlement.
14 On August 21, 2008, this Court issued an Order (Document 152) approving the parties stipulation for
15 an extension and setting forth the following schedule:

- 16 • Summary Judgment Motion Hearing: January 23, 2009
- 17 • Pretrial Filings and Motions in Limine: February 10, 2009
- 18 • Opposition to Motions in Limine: February 17, 2009
- 19 • Pretrial Conference: March 3, 2009
- 20 • Trial Date: March 23, 2009

21 6. On December 19, 2008, the plaintiffs and the defendant filed a stipulation
22 (Document 153) again notifying this Court that the parties needed more time to finalize the settlement.
23 On December 22, 2008, this Court issued an Order (Document 154) approving the parties stipulation
24 for an extension and setting forth the following schedule:

- 25 • Summary Judgment Motion Hearing: April 23, 2009
- 26 • Pretrial Filings and Motions in Limine: May 11, 2009
- 27 • Opposition to Motions in Limine: May 18, 2009

- Pretrial Conference: June 3, 2009
- Trial Date: June 25, 2009

7. The parties continue to diligently work toward finalizing the terms of plaintiffs' offer and the government's approval for the tentative settlement. The plaintiffs have been working closely with the Internal Revenue Service and the Department of Justice in responding to requests for additional documents related to the tentative settlement and computation of the amount of taxes owed. As noted in the Fifth Stipulation, the Internal Revenue Service has been reviewing and analyzing the tax information provided by the plaintiffs for multiple tax years in order to calculate the amount of taxes owed. The Internal Revenue Service has provided the plaintiffs with its computation and the Internal Revenue Service and the plaintiffs are working to finalize the computation. The parties continue to work cooperatively and in good faith to quickly complete this process.

8. Also as noted in the Fifth Stipulation, the United States of America is diligently working to obtain approvals from the various officials who must approve the settlement. As this Court is aware, any settlement must be reviewed by several officials within the Department of Justice, culminating with final review and approval by the Associate Attorney General of the United States. To date, the settlement has been reviewed and recommended by the Western Region of the Civil Trial Section of the Tax Division, and reviewed by the Tax Division's Office of Review and forwarded to the Tax Division's Acting Deputy Assistant Attorney General for this matter. If he approves the settlement, it would then be forwarded to the Associate Attorney General for his consideration.

9. The Parties recognize that they have asked for and received from this Court several extensions. The parties appreciate the Court's patience as the parties work to finalize the settlement. The process has taken as much time as it has because of the number of tax years involved, the volume of documents requiring review and the complexity of the issues. The parties are working as quickly as possible to finalize the settlement and respectfully ask for another extension of four months.

TERMS

Based on these facts, the plaintiffs and the defendant agree to the following schedule:

- Summary Judgment Hearing – August 24, 2009
- Pretrial Filings and Motions in Limine – September 11, 2009
- Opposition to Motion in Limine – September 18, 2009
- Pretrial Conference – October 5, 2009
- Trial – October 26, 2009

April 8, 2009

Cox, Castle & Nicholson LLP

By: /s/ Robert D. Infelise

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April 8, 2009

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By: /s/ Robert J. Higgins

Robert J. Higgins
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United States of America

ORDER

Pursuant to the stipulation of counsel, it is so ordered, with the exception that the hearing on plaintiffs' motion for summary judgment is CONTINUED to August 21, 2009 and the Pretrial Conference is CONTINUED to October 6, 2009.

Date: April 9, 2009



The Honorable Maxine M. Chesney