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 UNITED AIRLINES and
 6 UNITED AVIATION FUELS

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

12 COUNTY OF SAN MATEO,
 13 Plaintiff and Petitioner,

Case No. C 06-3761 SI

14 v.

**STIPULATION OF DISMISSAL
 WITHOUT PREJUDICE AND
 [PROPOSED] ORDER**

15 STATE BOARD OF EQUALIZATION;
 CITY OF OAKLAND; UNITED
 16 AIRLINES; UNITED AVIATION FUELS;
 and DOES 1-20,

17 Defendants and Respondents.

Judge: Hon. Susan Illston

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 19 IT IS HEREBY STIPULATED by and between Plaintiff County of San Mateo (“Plaintiff”
 20 or “County”) and Defendants United Airlines and United Aviation Fuels (collectively “United”)
 21 by and through their designated counsel that the above-captioned action be and is hereby
 22 dismissed without prejudice pursuant to Fed. R. Civ. P. 41(a)(1) as follows:

23 WHEREAS, on February 3, 2009 the Superior Court of California for the County of San
 24 Francisco issued a judgment in *County of San Mateo v. State Board of Equalization, et al.*, No.
 25 07-459514 (the “State Court Litigation”), dismissing that case, based on a failure to exhaust
 26 administrative remedies, without prejudice to the County refileing that case when the State Board
 27 of Equalization completes the administrative review triggered by the County’s submission of a
 28 BOE-549 form; and

1 WHEREAS, the County intends to appeal that ruling; and

2 WHEREAS, if the appeal is unsuccessful, the County intends to refile a state court action
3 after the administrative review is completed;

4 NOW, THEREFORE, THE PARTIES AGREE AND STIPULATE that the above-
5 captioned action is dismissed without prejudice on the following terms:

6 1. Plaintiff County shall not refile this action (Case. No. C 06-3761 SI)
7 against United in any forum, state or federal, or bring any claim related to the subject of the
8 litigation until the later of:

9 A. If the County's appeal of the existing judgment in the State Court
10 Litigation is successful, sixty (60) days after a final judgment on the merits determining the
11 validity of Regulation 1699(h) in the State Court Litigation. Or, in the event of an appeal of that
12 subsequent judgment, sixty (60) days after the completion of any subsequent appellate
13 proceedings; or

14 B. If the County chooses not to appeal the existing judgment in the
15 State Court Litigation or the appeal is unsuccessful, sixty (60) days after a final judgment on the
16 merits determining the validity of Regulation 1699(h) in any subsequent suit filed by the County
17 against the State Board of Equalization. Or, in the event of an appeal of the final judgment on the
18 merits in that subsequent action, sixty (60) days after the completion of any subsequent appellate
19 proceedings.

20 2. Furthermore, the statutes of limitations for all claims brought by Plaintiff in
21 this action are tolled from May 16, 2006 until the later date of sub-paragraph A or B of paragraph
22 1 above.

23 3. Each party shall bear its own attorney's fees and costs incurred in the
24 prosecution and defense of this action, as well as the negotiations relating to this stipulation.

25 4. Plaintiff will give United thirty (30) days advance notice before bringing
26 any claim in any forum against United.

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Dated: March 19, 2009

KIRKLAND & ELLIS LLP

By: /s/ James F. Basile
James F. Basile

Attorneys for Defendants and Respondents
UNITED AIRLINES and
UNITED AVIATION FUELS

Dated: March 19, 2009

MICHAEL P. MURPHY, COUNTY COUNSEL

By: /s/ David A. Silberman
David A. Silberman, Deputy

Attorneys for Plaintiff and Petitioner
COUNTY OF SAN MATEO

Pursuant To Stipulation, **IT IS SO ORDERED.**

The Court hereby ORDERS Case No. C 06-3761 SI Dismissed without Prejudice.

Dated: _____



Hon. Susan Illston
United States District Court Judge

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GENERAL ORDER 45 ATTESTATION

I, James F. Basile, am the ECF user whose ID and password are being used to file this **STIPULATION OF DISMISSAL WITHOUT PREJUDICE**. In compliance with General Order 45, X.B., I hereby attest that David A. Silberman has concurred in this filing.

 /s/ James F. Basile
James F. Basile