

1 JOSEPH P. RUSSONIELLO  
 United States Attorney  
 2 THOMAS M. NEWMAN (NYSBN 4256178)  
 Assistant United States Attorney  
 3 9th Floor Federal Building  
 450 Golden Gate Avenue, Box 36055  
 4 San Francisco, CA 94102  
 Telephone: (415) 436-6805  
 5 Fax: (415) 436-6748

6 Attorneys for the United States of America

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8 **IN THE UNITED STATES DISTRICT COURT FOR THE**  
 9 **NORTHERN DISTRICT OF CALIFORNIA**  
 10 **SAN FRANCISCO DIVISION**

11 **MARSHALL NAIFY REVOCABLE )**  
**TRUST, MICHAEL NAIFY, TRUSTEE, )**  
 12 **SUCCESSOR IN INTEREST TO THE )**  
**ESTATE OF MARSHALL NAIFY, )**  
 13 **Plaintiff, )**  
 14 **v. )**  
 15 **UNITED STATES OF AMERICA, )**  
 16 **Defendant. )**  
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**No. 09-cv-1604-CRB**

**STIPULATION TO EXTEND TIME**

18 1. This stipulation is submitted to extend the time for the defendant, the United  
 19 States, to file a further reply brief pursuant to this Court’s Order dated February 4, 2010, and the  
 20 subsequent Order extending the time for plaintiffs to file a response. (Docket Nos. 20 & 25).

21 2. The government’s reply brief is currently due on March 19, 2010. The parties  
 22 stipulate to extend the time for the reply brief until March 22, 2010.

23 3. The reason for the extension is as follows: (1) on March 18, 2010, counsel for the  
 24 United States learned that IRS employees were subpoenaed to testify at depositions in a case  
 25 unrelated to this matter; (2) the subpoenas, and the underlying state court case, were unknown to  
 26 (counsel for) the United states until today, March 18, 2010, and (3) an attorney for the United  
 27 States must appear at these depositions to defendant these employees which are scheduled for  
 28 tomorrow at a location that is not currently know. For these reasons, the government requests an

1 extension until Monday, March 22, 2010 to file its reply.

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Dated March 18, 2010

Respectfully submitted,  
JOSEPH P. RUSSONIELLO  
United States Attorney

/s/ Thomas M. Newman  
THOMAS M. NEWMAN  
Assistant United States Attorney  
Tax Division

Date: March 18, 2010

/s/Thomas F. Carlucci  
Attorney for Plaintiffs  
FOLEY & LARDNER LLP  
One Maritime Plaza, Sixth Floor  
San Francisco, CA 94111-3409  
Telephone: 415.434.4484  
Facsimile: 415.434.4507

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MARSHALL NAIFY REVOCABLE )  
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SUCCESSOR IN INTEREST TO THE )  
ESTATE OF MARSHALL NAIFY, )  
Plaintiff, )  
v. )  
UNITED STATES OF AMERICA, )  
Defendant. )

No. 09-cv-1604-CRB

ORDER

IT IS SO ORDERED.

Signed: March 23, 2010

CHARLES R. BREYER  
U.S. DISTRICT COURT JUDGE

