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PETER AND JANINE LOWY,

BEVERLY PARK CORPORATION



**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA**

**PETER LOWY, JANINE LOWY,
BEVERLY PARK CORPORATION,
Plaintiffs,**

v.

**INTERNAL REVENUE SERVICE,
Defendant.**

CASE NO. CV 10-00767 SI

STIPULATION OF DISMISSAL

It is stipulated and agreed that the complaint in the above-entitled case be dismissed with prejudice, the parties to bear their respective costs, including any possible attorneys' fees or other expenses of this litigation.

/s/
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/s/
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STIPULATION OF DISMISSAL

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CERTIFICATE OF SERVICE

I hereby certify that on October 26, 2011, I caused a true and correct copy of the foregoing to be served via the Court's ECF system to all counsel of record in this matter.

/s/ Pamela J. Marple