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

United States of America,

Plaintiff,

v.

Jones et al.,

Defendants.

No. 3:10-cv-00796-WHA

**STIPULATION TO EXTEND
DEADLINE FOR FORECLOSURE
SALE AND ~~PROPOSED~~ ORDER
THEREON**

Plaintiff United States of America and defendant Michelle Yu, by and through their counsel of record, hereby stipulate as follows:

1. On January 18, 2011 the Court issued its order granting the Plaintiff's motion for summary judgment in this case and ordering a foreclosure of the government's lien on the real property at issue (742 Great Highway, Unit 3).

2. In that order the Court requires (p. 13) that the sale take place and the government file a status report after the sale has occurred, and that such a report be filed no later than March 4, 2011, necessarily meaning, in the absence of some intervening order, that the sale must take place before that date.

3. Ms. Yu, the owner of the subject property, continues to wish to resolve this matter without the sale of her home. One of the options under consideration is in some way, whether by

1 refinancing the subject property or otherwise, raising the funds to pay the amount the Court has now
2 determined to be amount of government's lien. But with the present order for an immediate sale, it
3 may be that the property would have to be sold before Ms. Yu could secure funds for payment. The
4 urgency is complicated by the fact that Ms. Yu is currently in the Philippines on family business, not
5 returning until January 27, 2011. Finally, counsel for Ms. Yu has been informed that once a
6 foreclosure process has begun (such as by publishing notice of the sale) the refinancing process itself
7 becomes more problematic.

8 5. In the circumstances of this case, the government has no objection to a brief extension
9 of time that might permit resolution of this matter without the necessity to force a sale of Ms. Yu's
10 home.

11 6. This stipulation is not intended to and does not waive or otherwise alter any rights that
12 Ms. Yu might have to seek relief in some other way from the order granting summary judgment.

13
14 WHEREFORE the parties stipulate that the deadline for the government to file a status report
15 regarding the foreclosure sale be moved from Friday, March 4, 2011 to Friday, May 6, 2011, and
16 request that the Court enter this Stipulation as an order of the Court.

17
18 Dated: January 18, 2011

LOGAN & GILES, LLP

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21 By _____ /S/
22 Anthony D. Giles
23 Attorneys For Defendant
24 Michelle Yu
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1 Dated: January 18, 2011

MELINDA HAAG
United States Attorney

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/S/

Blake Stamm
Assistant United States Attorney
Tax Division
Attorneys for Plaintiff

Except that the parties shall please not ask for further extensions,

PURSUANT TO STIPULATION, IT IS SO ORDERED

Dated: January 20, 2011.

UNITED STATES

