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

13 **ALLEN DAVIS and CAROL DAVIS,**  
 14 **Plaintiffs,**  
 15 **v.**  
 16 **UNITED STATES OF AMERICA,**  
 17 **Defendant.**

} **Case No. 11-cv-4316-EDL**  
 }  
 } **STIPULATION TO EXTEND TIME TO**  
 } **FILE OPENING BRIEF**  
 } **AND ORDER**

19 The parties stipulate as follows:

- 20 1. The parties filed a stipulation setting a briefing schedule that required each  
 21 party to file a cross-motion for summary judgment on March 27, 2012. Thereafter,  
 22 responses are due on April 24, 2012, and replies must be filed on May 8, 2012.
- 23 2. Currently, a hearing on this motion is set for May 29, 2012.
- 24 3. In preparing to file these motions, Plaintiffs have prepared a stipulation of  
 25 undisputed facts, which have revisions following the parties discussion. The last  
 26 discussion regarding the stipulation was on March 21, 2012, and the parties agreed to the  
 27 changes necessary to file a final stipulation after further review. Plaintiffs sent the  
 28 revisions on March 21, 2012, following that discussion but the documents were not

*Stipulation to Extend Time*  
*Case No. 11-4316-EDL*

1 received by defendant's counsel. Defendant requested additional time to review the  
2 stipulation, and incorporate references into the stipulation the motion for summary  
3 judgment that is currently due on March 27, 2012.

4 4. For that reason, the parties stipulate to file their respective motions for  
5 summary judgment, including opening briefs on March 30, 2012.

6 Respectfully submitted,  
7 MELINDA HAAG  
8 United States Attorney

9 Dated: March 26, 2012

10 /s/Thomas M. Newman  
11 THOMAS M. NEWMAN  
12 Assistant United States Attorney  
13 Tax Division

14 Dated: March 26, 2012

15 /s/  
16 KENNETH G. HAUSMAN (No. 57252)  
17 HOWARD RICE NEMEROVSKI CANADY  
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20 Three Embarcadero Center, 7th Floor  
21 San Francisco, California 94111-4024

22 **ORDER**

23 Pursuant to the parties' stipulation, IT IS SO ORDERED. The opposition briefs remain due on  
24 April 24, 2012 and the replies remain due on May 8, 2012

25 Dated: March 27, 2012

