

**GAUNTLETT & ASSOCIATES**

David A. Gauntlett (SBN 96399)  
James A. Lowe (SBN 214383)  
Andrew M. Sussman (SBN 112418)  
18400 Von Karman, Suite 300  
Irvine, California 92612  
Telephone: (949) 553-1010  
Facsimile: (949) 553-2050  
[jal@gauntlettlaw.com](mailto:jal@gauntlettlaw.com)  
[ams@gauntlettlaw.com](mailto:ams@gauntlettlaw.com)

Attorneys for Plaintiffs Lopez Tax Service, Inc.,  
Carlos C. Lopez, Kristeena S. Lopez, and Latino  
Tax Professionals Association, LLC

Nicholas Ranallo (SBN 275016)  
Attorney at Law  
371 Dogwood Way  
Boulder Creek, California 95006  
Telephone: (831) 703-4011  
Facsimile: (831)-533-5073  
[nick@ranallolawoffice.com](mailto:nick@ranallolawoffice.com)

Christopher E. Gatewood [*Pro Hac Vice Pending*]  
THRESHOLD COUNSEL, PC  
1905 Huguenot Road, Suite 200  
Richmond, Virginia 23235  
Telephone: (804) 677-0947  
Facsimile: (804) 482-2641  
[chris@thresholdcounsel.com](mailto:chris@thresholdcounsel.com)

Attorneys for Defendant The Income Tax School

**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION**

LOPEZ TAX SERVICE, INC., et al.,

Plaintiffs,

vs.

THE INCOME TAX SCHOOL, INC.,

Defendant.

) Case No.: CV12-02654-JSW

) **STIPULATION AND [~~PROPOSED~~]**  
) **ORDER RE CONSOLIDATION AND**  
) **DISMISSAL**

) **[Civ. L.R. 7-12]**

1 Pursuant to Civ. L.R. 7-12, Plaintiffs LOPEZ TAX SERVICE, INC., CARLOS C. LOPEZ,  
2 KRISTEENA S. LOPEZ and LATINO TAX PROFESSIONALS ASSOCIATION, LLC,  
3 (collectively “Lopez”) and Defendant THE INCOME TAX SCHOOL, INC. (“ITS”) hereby stipulate  
4 and agree to the following subject to the approval of the Court:

5 WHEREAS, the above-captioned lawsuit (“*Lopez* suit”) and the action captioned: *The*  
6 *Income Tax School, Inc. v. Lopez Tax Service, Inc., et al.*, United States District Court, Northern  
7 District of California, Oakland Division, Case No. CV12-4181-JSW (“*ITS* suit”) were previously  
8 deemed related to one another by this Court’s Order entered August 22, 2012 [Docket No. 26]; and

9 WHEREAS, the *Lopez* suit and *ITS* suit involve common questions of law and fact within the  
10 meaning of Fed. R. Civ. P. 42; and

11 WHEREAS, Lopez and ITS have come to agreements concerning ITS’ pending motion to  
12 dismiss the Complaint filed in the *Lopez* suit, and concerning the responsive pleadings to be filed in  
13 the *Lopez* and *ITS* suits;

14 NOW THEREFORE, subject to the approval of the Court Lopez and ITS agree to the  
15 following:

16 1. The *Lopez* suit and the *ITS* suit, previously deemed related to one another by this  
17 Court’s Order entered August 22, 2012 [Docket No. 26], shall be and hereby are consolidated  
18 pursuant to Fed. R. Civ. P. 42, with the case number of the *Lopez* suit (No. CV12-02654-JSW) as the  
19 lead case number for the consolidated action.

20 2. The presently-pending motion [Docket No. 8] by ITS to dismiss, transfer or stay the  
21 first claim for declaratory relief re copyright infringement filed in the *Lopez* suit’s Complaint is  
22 denied.

23 3. The presently-pending motion [Docket No. 8] by ITS to dismiss, transfer or stay the  
24 second claim for declaratory relief re disparagement filed in the *Lopez* suit’s Complaint is deemed  
25 withdrawn without prejudice.

26 4. Lopez’ second claim for declaratory relief re disparagement in its Complaint [Docket  
27 No. 1] filed in the *Lopez* suit is dismissed without prejudice.

1 5. ITS shall file its answer and any other pleadings it deems necessary in response to the  
2 Complaint filed in the *Lopez* suit not later than October 17, 2012.

3 6. Defendant Latino Tax Professionals Association, LLC (the sole remaining *ITS* suit  
4 defendant) shall file its answer and any other pleadings it deems necessary in response to the  
5 Complaint filed in the *ITS* suit not later than October 17, 2012.

6  
7 Dated: October 2, 2012

**GAUNTLETT & ASSOCIATES**

8 By: /s/ Andrew M. Sussman  
9 David A. Gauntlett  
10 James A. Lowe  
11 Andrew M. Sussman

12 Attorneys for Plaintiffs  
13 Lopez Tax Service, Inc., Carlos C. Lopez,  
14 Kristeena S. Lopez, and Latino Tax Professionals  
15 Association, LLC

16  
17 Dated: October 2, 2012

Nicholas Ranallo, Attorney at Law


18 By: /s/ Nicholas Ranallo  
19 Nicholas Ranallo

20 Christopher E. Gatewood [*Pro Hac Vice Pending*]  
21 THRESHOLD COUNSEL, PC  
22 1905 Huguenot Road, Suite 200  
23 Richmond, VA 23235  
24 Telephone: (804) 677-0947  
25 Facsimile: (804) 482-2641  
26 [chris@thresholdcounsel.com](mailto:chris@thresholdcounsel.com)

27 Attorneys for Defendant  
28 The Income Tax School, Inc.

29 PURSUANT TO STIPULATION, IT IS SO ORDERED.  
30 The Case Management Conference is now moved to 1:30 p.m. on Friday  
31 October 26, 2012. The joint CMC statement shall remain due on\*\*

32 Dated: October 3, 2012

  
UNITED STATES DISTRICT JUDGE

33 \*\*Friday, October 19, 2012.