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16	Attorneys for Defendant United States of America			
17	UNITED STATES DISTRICT COURT			
18	NORTHERN DISTRICT OF CAL	LIFORNIA, OAKLAND DIVISION		
19		·		
20	AWS MANAGEMENT, LLC, by and	Case No. 05-1056 CW		
	through MARY CHANDLER PETTY, a	Consolidated with Case No. 05-1058 CW		
21	Partner Other than the Tax Matters (Consolidated with Case No. 05-1056 CW		
22	Plaintiff,			
23	V	STIPULATION AND ORDER TO EXTEND DISCOVERY		
24	UNITED STATES OF AMERICA, by and through its Agent, the INTERNAL	SCHEDULE AND TRIAL DATE		
25	REVĚNUE SĚRVICE,			
26	Defendant.			
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28]			

1	AWS ACQUISITIONS, LLC, by and through MARY CHANDLER PETTY, a
2	Partner Other than the Tax Matters Partner,
3	Plaintiff,
4	V.
5	UNITED STATES OF AMERICA, by and through its Agent, the INTERNAL REVENUE SERVICE,
6	REVENUE SERVICE,
7	Defendant.
8	

This stipulation by and between the plaintiffs and the defendant is based on the following facts:

RECITALS:

- 1. On April 9, 2008, the Court denied the parties' joint motion to continue, and thereafter, on April 18, 2008, entered a case management order. Under the order, fact discovery concludes on October 15, 2008, expert discovery concludes on January 30, 2009, dispositive motions are to be heard by March 26, 2009, and trial is scheduled for June 29, 2009.
- 2. After the Court denied the parties' motion to continue, discovery commenced and simultaneously plaintiffs and defendant continued to work towards settlement. Defendant served a document discovery request on plaintiffs. Plaintiffs responded, and defendant has written to plaintiffs regarding deficiencies defendant perceives in plaintiffs' response. Defendant served a subpoena for documents on a third party, to which a response was made in mid-August 2008. Defendant also obtained documents from KPMG.

In addition, the parties have continued efforts toward settlement. Plaintiffs have now filed with the IRS all the returns necessary for the Department of Justice to complete its evaluation of plaintiffs' offer to settle all issues in this case.

3. Because the deadline for completing fact discovery is less than two months away, defendant now intends to pursue extensive and costly discovery,

1	including moving to compel with respect to its first request for documents, and to take		
2	multiple depositions of plaintiffs and third parties.		
3	4. Both parties desire to avoid the substantial expenditure of resources and		
4	effort attendant to defendant's intended course of discovery, because both believe		
5	settlement is a real possibility and wish to devote their resources towards that end.		
6	5. In order to provide sufficient time for the Department of Justice to		
7	complete its evaluation of plaintiffs' offer and to finalize any settlement, the plaintiffs and		
8	defendant have agreed that it would be in the best interests of the parties and this Court		
9	to continue the schedule currently set forth in the case management order for		
10	approximately four months.		
11	TERMS:		
12	The plaintiffs and the defendant agree:		
13	The current schedule for the conduct of this case, set forth in Case Management		
14	Order [Doc. #17], will be extended as follows:		
15	Completion of Fact Discovery: February 15, 2009		
16	Completion of Expert Discovery: May 30, 2009		
17	All case-dispositive motions to be heard at 2:00 P.M. on or before:		
18	July 30, 2009		
19	The pre-trial exchange between the parties will occur by:		
20	September 6, 2009		
21	A pre-trial conference will be held on: October 6, 2009		
22	A four-day Court Trial will begin at 8:30 A.M. on: October 26, 2009		
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1		Respectfully Submitted,
2	FOR THE PLAINTIFFS	
3		LGI LLP
4		Bradley A. Patterson, Esq.
5	Date: August 19, 2008	By s/Bradley A. Patterson
6		Bradley Á. Patterson Attorney for Plaintiffs
7	FOR THE UNITED STATES	
8		LINITED CTATEC ATTORNEY
9		UNITED STATES ATTORNEY Joseph P. Russoniello , Esq.
10		Thomas Moore, Esq. Cynthia Stier
11		Robert J. Higgins, Esq. Bart D. Jeffress, Esq.
12	Data: August 20, 2000	Du a/Dahart I Higgina
13	Date: August 20, 2008	By_s/Robert J_ Higgins Robert J. Higgins
14		Attorneys for Defendant
15	PURSUANT TO THE STIPULATION, IT IS SO ORDERED.	
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17	Date:, 2008	The Honorable Claudia Wilken
18		United States District Court Judge
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