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16 Attorneys for Defendant United States of America

17 UNITED STATES DISTRICT COURT  
 18 NORTHERN DISTRICT OF CALIFORNIA, OAKLAND DIVISION  
 19

20 AWS MANAGEMENT, LLC, by and through ) 21 MARY CHANDLER PETTY, a Partner Other ) than the Tax Matters Partner, ) 22 ) Plaintiff, ) 23 v. ) 24 UNITED STATES OF AMERICA, by and ) through its Agent, the INTERNAL REVENUE ) 25 SERVICE, ) 26 Defendant. ) 27 ) 28 )	Case No. 05-1056 CW Consolidated with Case No. 05-1058 CW  <b>STIPULATION FOR ENTRY OF          JUDGMENT AND PROPOSED          ORDER</b>
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1 AWS ACQUISITIONS, LLC, by and through )  
 2 MARY CHANDLER PETTY, a Partner Other )  
 than the Tax Matters Partner, )  
 3 )  
 Plaintiff, )  
 v. )  
 4 )  
 UNITED STATES OF AMERICA, by and )  
 5 through its Agent, the INTERNAL REVENUE )  
 SERVICE, )  
 6 )  
 Defendant. )  
 7 \_\_\_\_\_ )

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 9 The purpose of this stipulation between the plaintiff/petitioner, Mary Chandler  
 10 Petty, by and through her appointed *guardian ad litem*, Stephen B. Petty, and the defendant,  
 11 the United States of America, is to inform the Court of the settlement of this TEFRA  
 12 partnership proceeding in accordance with 26 U.S.C. § 6224(c). All partners of the entities  
 13 issued the Notices of Final Partnership Administrative Adjustments (FPAA) at issue in these  
 14 consolidated cases, including the petitioner, agree to the terms of settlement. The offer to  
 15 settle this action has been accepted on behalf of the Attorney General of the United States.

16 At issue in this TEFRA partnership proceeding, brought pursuant to 26 U.S. §  
 17 6226, are the adjustments to the partnership returns of AWS Management, LLC, and AWS  
 18 Acquisitions, LLC, for the 2000 taxable year, as determined by the Internal Revenue Service  
 19 and set forth in the Notices of Final Partnership Administrative Adjustments issued to the  
 20 partnerships and partners. An outright dismissal of this action by the Court is not a viable  
 21 resolution of this proceeding since 26 U.S.C. § 6226(h) provides that a dismissal of the action  
 22 "shall be considered as its decision that . . . [the FPAA] is [are] correct." To reflect the fact  
 23 that the settlement reached here is the result of compromises made by all parties, the parties  
 24 here hereby stipulate and agree to the entry of the following proposed judgment:

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PROPOSED JUDGMENT

The adjustments set forth in the Notices of Final Partnership Administrative Adjustment issued on October 15, 2004, with respect tax returns filed by AWS Management, LLC, and AWS Acquisitions, LLC, for the taxable year ending December 31, 2000, are sustained except as modified by agreement between the plaintiff/petitioner Mary Chandler Petty, by and through her appointed *guardian ad litem*, Stephen B. Petty, and the defendant, the United States of America, by and through the Tax Division, United States Department of Justice.

CONSENT AND CERTIFICATION

The undersigned *guardian ad litem* for the filing partner, Mary Chandler Petty, by executing this stipulation, consents to the entry of the proposed judgment set forth above on her behalf and certifies that no party objects, nor does any partner of AWS Acquisitions, LLC, or AWS Management, LLC, object, nor does any taxpayer affected by this proposed judgment object.

February 16, 2011



Steven B. Petty, *guardian ad litem* for  
Mary Chandler Petty, filing partner

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Respectfully Submitted,

FOR THE PLAINTIFFS

LGI LLP  
Bradley A. Patterson, Esq.

Date: February 24, 2011

By s/Bradley A. Patterson  
Bradley A. Patterson

Attorney for Plaintiffs

FOR THE UNITED STATES

UNITED STATES ATTORNEY  
Melinda L. Haag, Esq.  
Thomas Moore, Esq.  
Cynthia Stier, Esq.  
Robert J. Higgins, Esq.  
Bart D. Jeffress, Esq.

Date: February 24, 2011

By s/Robert J. Higgins  
Robert J. Higgins

Attorneys for Defendant

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ORDER

Pursuant to the stipulation of counsel, and the certification of *guardian ad litem* for the filing partner, Mary Chandler Petty set forth herein, the Clerk of Court is ordered to enter a Judgment in this matter that states as follows:

"The adjustments set forth in the Notices of Final Partnership Administrative Adjustment issued on October 15, 2004, with respect tax returns filed by AWS Management, LLC, and AWS Acquisitions, LLC, for the taxable year ending December 31, 2000, are sustained except as modified by agreement between the *guardian ad litem*, Stephen B. Petty, for the filing partner, Mary Chandler Petty, and the United States, by and through the Tax Division, Department of Justice."

Date: March 7, 2011



The Honorable Claudia Wilken  
United States District Court Judge