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IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION

IN RE: DEAN GORDON POTTER,
Debtor.

Civil No. C-07-4826-CW
Lead Case

UNICO SERVICES INC.,
Plaintiff,
v.
THE UNITED STATES OF AMERICA,
Defendant.

D.C. Civil No. C-08-00800-CW

Consolidated Case

ORDER APPOINTING SPECIAL MASTER

The parties have agreed to a settlement of certain issues in this case, but disputes have arisen as to the exact consequences. The settlement conferences were referred to the Honorable Thomas E. Carlson, United States Bankruptcy Judge for the Northern District of California. The parties represent that Judge Carlson is willing to act as a special master in this very complex, tax-related case to make findings and recommendations on specific disputes identified by the parties. The parties accept Judge Carlson to act as a special master and

1 perform the duties described below in this case knowing that he previously served as a
2 settlement judge for this same dispute. For good cause shown,

3 IT IS ORDERED THAT

4 The Honorable Thomas E. Carlson is ordered to act, without additional compensation, as a
5 special master under Rule 53 of the Federal Rules of Civil Procedure including, without
6 limitation, to issue necessary orders, to supervise discovery and to hold evidentiary hearings on
7 the disputed calculations of tax on the Offshore Employee Leasing issues, and other
8 settlement issues specifically identified by the parties in this case, and to make findings and
9 recommendations to this Court. Judge Carlson will have the full authority set forth in Rule
10 53(c) of the Federal Rules of Civil Procedure. Judge Carlson is authorized to open a
11 miscellaneous case with the Clerk of the Bankruptcy Court in order to receive filings in this
12 referred matter. If a more specific order of appointment is needed, Judge Carlson is authorized
13 to recommend a proposed amended order of appointment. Judge Carlson may decline or
14 resign this appointment, upon notice to the parties and this Court.

15 IT IS SO ORDERED.

16 Dated: 1/6/2012


CLAUDIA WILKEN
United States District Judge

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18 Jointly Submitted:

19
20 /s/ G. Patrick Jennings
G. PATRICK JENNINGS
21 Trial Attorney, Tax Division

22 /s/ Thomas M. Rohall
THOMAS M. ROHALL
23 Special Trial Counsel,
United States Department of Justice

24 /s/ James T. Cois
JAMES T. COIS
25 Attorney for Dean Gordon Potter

26 /s/ Anthony Gasaway
ANTHONY GASAWAY
27 Attorney for Potter, Unico
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