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

18 IN RE: DEAN GORDON POTTER,  
19 Debtor.

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

22 UNICO SERVICES INC.,  
23 Plaintiff,

D.C. Civil No. C-08-00800-CW  
**Consolidated Case**

24 v.

**SCHEDULING ORDER**

25 THE UNITED STATES OF AMERICA,  
26 Defendant.

28

1 The Court held a status conference by telephone on March 13, 2013. G. Patrick  
2 Jennings and Adair Boroughs participated for the United States and James T. Cois participated  
3 for Dean Potter.

4 IT IS HEREBY ORDERED THAT

- 5 1. On or before March 15, 2013, Potter will file a motion to deposit funds with the  
6 Bankruptcy Court.
- 7 2. The United States will file a motion for distribution of funds from the Bankruptcy Court, to  
8 be noticed under Local Rule 9014, to be heard on April 18th or as soon thereafter as the  
9 Bankruptcy Court will allow.
- 10 3. On or before March 29, 2013, Potter (1) will provide an accounting of all offshore funds  
11 to the United States; (2) repatriate all offshore funds or file a report with the Court  
12 describing all offshore funds and all efforts to repatriate them; and (3) Potter and Unico  
13 will deposit the full payment of tax, penalties, and interest due on the OEL issues with  
14 the Bankruptcy Court or explain why they cannot fully perform and further estimate the  
15 date of their full compliance.
- 16 4. On or before April 5, 2013, the United States will lodge with Judge Carlson a list of all  
17 non-OEL issues that it believes Potter has failed to adequately substantiate.
- 18 5. On or before April 12, 2013, the United States will submit a calculation of tax  
19 consequences of the accounting provided above in paragraph 3.
- 20 6. On or before April 26, 2013, Potter will lodge with Judge Carlson his factual  
21 substantiation of all non-OEL issues, including declarations and any documentary  
22 evidence supporting his positions.
- 23 7. On or before May 10, 2013, the United States will lodge a reply to Potter's  
24 substantiation, explaining why it believes the substantiation submitted by Potter is  
25 inadequate;
- 26 8. The Court will hold an evidentiary hearing on the disputed non-OEL issues on the first  
27 available hearing date convenient to Judge Carlson in Courtroom \_\_ located at 235 Pine  
28 Street, 19<sup>th</sup> Floor, San Francisco, California 94104. The parties will not be allowed to

1 introduce evidence at this hearing not previously lodged with the Court under  
2 Paragraphs 6 and 7.

3 9. The parties will appear for a further case management conference on June 5, 2013, at 2  
4 pm. A joint status report will be due one week before the conference.

5 IT IS SO ORDERED. The Court's minute order continues to apply.

6  
7 Dated: 3/21/2013

  
8 Claudia Wilken  
9 United States District Judge

10 Jointly Submitted:

11 /s/ G. Patrick Jennings  
12 G. PATRICK JENNINGS  
13 Trial Attorney, Tax Division

14 /s/ Thomas M. Rohall  
15 THOMAS M. ROHALL  
16 Special Trial Counsel,  
17 United States Department of Justice

18 /s/ James T. Cois  
19 JAMES T. COIS  
20 Attorney for Dean Gordon Potter

21 /s/ Anthony Gasaway  
22 ANTHONY GASAWAY  
23 Attorney for Potter, Unico  
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