

1 MELINDA HAAG (CABN 132612)
 United States Attorney
 2 THOMAS MOORE (ALBN 4305-O78T)
 Chief, Tax Division
 3 CYNTHIA STIER (DCBN 423256)
 MICHAEL G. PITMAN (DCBN 484164)
 4 Assistant United States Attorneys, Tax Division
 450 Golden Gate Ave., Box 36055
 5 San Francisco, CA 94102
 Telephone: (415) 436-7000
 6 Facsimile: (415) 436-7009
 E-Mail: Cynthia.stier@usdoj.gov
 7 michael.pitman@usdoj.gov

8 Attorneys for the United States of America

9 UNITED STATES DISTRICT COURT
 10 NORTHERN DISTRICT OF CALIFORNIA
 11 OAKLAND DIVISION

12 UNITED STATES OF AMERICA,

13 Plaintiff,

14 v.

15 MARY ELIZABETH MILES, ET AL.,

16 Defendants.

Civil No. 4:10-cv-02398-CW

STIPULATION TO STAY CASE AND
~~PROPOSED~~ ORDER

17
 18 Plaintiff the United States of America (“United States”), and Defendants Mary Elizabeth
 19 Miles (“Mary Elizabeth Miles”), Kristina A. Miles-Toland, Patrick Toland, and JPMorgan Chase
 20 Bank, N.A. (collectively, the “Parties”), by and through their undersigned counsel, and pursuant
 21 to the Court’s Order dated September 5, 2012 (Doc. # 72), hereby stipulated as follows:

22 1. The United States filed this action, seeking to reduce to judgment outstanding
 23 federal tax assessments against Mary Elizabeth Miles, and to foreclose federal tax liens upon
 24 Mary Elizabeth Miles’ interest in the Subject Property, which is described in more detail in

1 paragraph 8 of the United States' Complaint, filed on May 28, 2010 (Doc. # 1).

2 2. The United States filed a Motion for Summary Judgment on January 20, 2011
3 (Doc. # 26), which the Court resolved in an Order dated March 30, 2012 (Doc. # 59). The issues
4 left unresolved for the Court's March 30th Order were scheduled for a bench trial on October 9,
5 2012.

6 3. On August 28, 2012, Mary Elizabeth Miles filed a Petition seeking Chapter 13
7 protection in the United States Bankruptcy Court for the Northern District of California, Petition
8 No. 12-32494.

9 4. Mary Elizabeth Miles filed a Notice of Bankruptcy Automatic Stay on August 29,
10 2012 (Doc. 71), asserting that the instant action is subject to the automatic stay provisions of 11
11 U.S.C. § 362.

12 5. In its September 5th Order, the Court ordered the Parties confer as to whether the
13 instant action should be stayed, or whether certain claims should proceed.

14 6. The Parties have conferred and agree that the instant action should be stayed
15 pending further guidance from the Bankruptcy Court.

16 7. The United States represents that it anticipates seeking a determination from the
17 Bankruptcy Court regarding whether the instant action, in whole or in part, is, or should be,
18 subject to the automatic stay provisions of 11 U.S.C. § 362, shortly.

19 8. Accordingly, the Parties hereby jointly request that the Court stay the instant action
20 pending further guidance from the Bankruptcy Court as to whether the instant action, in whole or
21 in part, may proceed without violating the automatic stay provisions of 11 U.S.C. § 362.

1 Respectfully submitted,

MELINDA HAAG
United States Attorney

3 s/ Cindy Lan Ho
ROBERT LAWRENCE GOLDSTEIN
4 CINDY LAN HO
Law Offices of Robert L. Goldstein
5 100 Bush Street, Suite 501
San Francisco, CA 94104
6 (415) 391-8710
Fax: (415) 391-8701

s/ Michael G. Pitman
CYNTHIA STIER
MICHAEL G. PITMAN
Assistant United States Attorneys, Tax Division
450 Golden Gate Ave., Box 36055
San Francisco, CA 94102
(415) 436-7000
Fax (415) 436-7009

7 Attorneys for Defendant Mary Elizabeth
8 Miles

Attorneys for Plaintiff the United States of
America

9 s/ Sung-Min Christopher Yoo
SUNG-MIN CHRISTOPHER YOO
10 AlvaradoSmith
1 MacArthur Place, Suite 200
11 Santa Ana, CA 92707
(714) 852-6800
12 Fax: (714) 852-6899

s/ J. Brittain Habegger
J. BRITTAIN HABEGGER
MERRILL JAY SCHWARTZ
Fitzgerald Abbott & Beardsley LLP
1221 Broadway, 21st Floor
Oakland, CA 94612-1837
(510) 451-3300
Fax: (510) 451-1527


13 Attorneys for Defendant JPMorgan
14 Chase Bank, N.A.

Attorneys for Defendants Kristina A. Miles-
Toland & Patrick Toland

15 ~~-(PROPOSED)-~~ ORDER

16 Pursuant to the Stipulation of the Parties herein, this case is hereby stayed pending further
17 action in the United States Bankruptcy Court with respect to Petition No. 12-32494. The parties
18 are directed to notify this Court within fifteen days of the Bankruptcy Court's determination, if
19 any, that the instant action may proceed, in whole or in part, without violating the automatic stay
20 provisions of 11 U.S.C. § 362.

21 SO ORDERED this 10th day of September, 2012.

23 
24 THE HONORABLE CLAUDIA WILKEN
UNITED STATES DISTRICT JUDGE