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

13 KARL HESS, ) Case No. 17-CV-03344-KAW  
 )  
 14 Plaintiff, ) STIPULATED REQUEST TO DISMISS  
 ) PLAINTIFF’S CLAIMS WITH PREJUDICE AND  
 15 v. ) TO DISMISS UNITED STATES’  
 ) COUNTERCLAIM WITHOUT PREJUDICE AND  
 16 UNITED STATES OF AMERICA, ) ~~PROPOSED~~ ORDER  
 )  
 17 Defendant. )  
 18 )

19 Plaintiff, Karl Hess, and the United States of America, hereby stipulate and agree, pursuant to  
 20 this Court’s approval, as follows:

- 21 1. That the claims filed by Plaintiff, Karl Hess, be dismissed with prejudice, pursuant to  
 22 Fed.R.Civ.P. 41(a)(2).  
 23 2. That the counterclaim, filed by the United States of America, be dismissed without  
 24 prejudice, pursuant to Fed.R.Civ.P. 41(a)(2).  
 25 3. That each party bear its own costs and attorney fees.  
 26 4. That Plaintiff, Karl Hess, may pursue his administrative remedies, if any, before the IRS  
 27 by submitting an Offer in Compromise based solely on collectability or an Installment Agreement.  
 28 Plaintiff may not pursue his claims in a Collection Due Process hearing. Plaintiff may not make any

1 Offer in Compromise based on the efficient administration of tax law, or based on any equitable grounds  
2 outside of doubt as to collectability.

3 5. Other than the limitations set forth in paragraph 4, above, Plaintiff, Karl Hess, will have  
4 no restriction on his ability to pursue other legal civil remedies against non-government, third parties  
5 associated with MMH Administrative Services and its related entities.

6 ALEX G. TSE  
7 Acting United States Attorney

8 \_\_\_\_\_/s/\_\_\_\_\_  
9 JASON GALEK  
10 Counsel for Karl Hess

\_\_\_\_\_ /s/ \_\_\_\_\_  
11 CYNTHIA STIER  
12 Assistant United States Attorney  
13 Tax Division  
14 Counsel for the United States of America

15 SO ORDERED this 14th day of March, 2018.

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KANDIS A. WESTMORE  
UNITED STATES MAGISTRATE JUDGE