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 16 Attorney for Defendants,  
 17 MICHAEL D. LIDDLE; LISA LIDDLE,  
 18 aka LISA CHRISTOPER; JULI L.  
 19 HILTON aka JULI CHRISTOPHER, as  
 20 TRUSTEE OF THE JULI LYNN  
 21 HILTON LIVING TRUST DATED  
 22 APRIL 22, 2011; LORI A.  
 23 CHRISTOPHER, as TRUSTEE OF  
 24 THE LORI CHRISTOPHER  
 25 REVOCABLE TRUST DATED  
 26 MARCH 4, 2009.

UNITED STATES DISTRICT COURT  
 NORTHERN DISTRICT OF CALIFORNIA  
 SAN JOSE DIVISION

Case No. 5:14-cv-04761-BLF

UNITED STATES OF AMERICA,  
 Plaintiff

vs.

STIPULATION AND REQUEST FOR ORDER DISMISSING COUNTERCLAIMS OF DEFENDANTS

1 MICHAEL D. LIDDLE; LISA LIDDLE, aka  
2 LISA CHRISTOPER; JULI L. HILTON aka  
3 JULI CHRISTOPHER, as TRUSTEE OF THE  
4 JULI LYNN HILTON LIVING TRUST  
5 DATED APRIL 22, 2011; LORI A.  
6 CHRISTOPHER, as TRUSTEE OF THE LORI  
7 CHRISTOPHER REVOCABLE TRUST  
8 DATED MARCH 4, 2009; and STATE OF  
9 CALIFORNIA FRANCHISE TAX BOARD,

Defendants.

10 **STIPULATION AND REQUEST FOR ORDER DISMISSING COUNTERCLAIMS OF**  
11 **DEFENDANTS**  
12 **MICHAEL D. LIDDLE; LISA LIDDLE, aka LISA CHRISTOPER; JULI L. HILTON aka**  
13 **JULI CHRISTOPHER, as TRUSTEE OF THE JULI LYNN HILTON LIVING TRUST**  
14 **DATED APRIL 22, 2011; LORI A.**  
15 **CHRISTOPHER, as TRUSTEE OF THE LORI CHRISTOPHER REVOCABLE TRUST**  
16 **DATED MARCH 4, 2009**

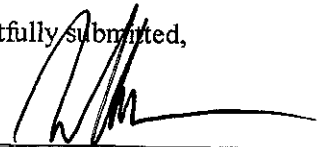
17 The Defendants MICHAEL D. LIDDLE; LISA LIDDLE, aka LISA CHRISTOPER;  
18 JULI L. HILTON aka JULI CHRISTOPHER, as TRUSTEE OF THE JULI LYNN HILTON  
19 LIVING TRUST DATED APRIL 22, 2011; LORI A. CHRISTOPHER, as TRUSTEE OF THE  
20 LORI CHRISTOPHER REVOCABLE TRUST DATED MARCH 4, 2009 (hereinafter  
21 collectively referred to as "Defendants") and the United States of America, through their  
22 respective attorneys, hereby stipulate and agree as follows:

- 23 1. That the counterclaims raised in Defendants' Amended Answer filed with this Court  
24 [D.E. 18] should be dismissed by this Court without prejudice.
- 25 2. That this Stipulation does not waive the United States Of America's assertion of  
26 sovereign immunity with respect to counterclaims.
- 27 3. That the hearing set for this matter by the Court on July 9, 2015 [D.E.21] be removed  
28 from the Court's calendar.

STIPULATION AND REQUEST FOR ORDER DISMISSING COUNTERCLAIMS OF DEFENDANTS

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Respectfully submitted,

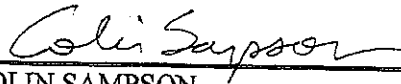


Dated: 4-30-2015

JEFFREY B. KAHN  
Attorney for Defendants,  
MICHAEL D. LIDDLE; LISA LIDDLE, aka  
LISA CHRISTOPER; JULI L. HILTON aka  
JULI CHRISTOPHER, as TRUSTEE OF THE  
JULI LYNN HILTON LIVING TRUST  
DATED APRIL 22, 2011; LORI A.  
CHRISTOPHER, as TRUSTEE OF THE LORI  
CHRISTOPHER REVOCABLE TRUST  
DATED MARCH 4, 2009

MELINDA HAAG  
United States Attorney

Dated: 4-30-2015



COLIN SAMPSON  
Assistant United States Attorney Tax Division  
Attorneys for the United States of America

**CERTIFICATE OF SERVICE**

I hereby certify that on April 30, 2015, I electronically filed the foregoing document with the Clerk of the Court using CM/ECF. I also certify that the foregoing document is being served this day on all counsel of record or pro se parties identified on the attached Service List in the manner specified, either via transmission of Notice of Electronic Filing generated by CM/ECF or in some other authorized manner for those counsel or parties who are not authorized to receive electronically Notices of Electronic Filing.

s/Jeffrey B. Kahn, Esq.

CBN 261791

[Password Registrant]

STIPULATION AND REQUEST FOR ORDER DISMISSING COUNTERCLAIMS OF DEFENDANTS

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**SERVICE LIST  
UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN JOSE DIVISION**

**Case No. 5:14-cv-04761-BLF**

UNITED STATES OF AMERICA,  
Plaintiff

vs.

MICHAEL D. LIDDLE; LISA LIDDLE, aka  
LISA CHRISTOPER; JULI L. HILTON aka  
JULI CHRISTOPHER, as TRUSTEE OF THE

JULI LYNN HILTON LIVING TRUST

DATED APRIL 22, 2011; LORI A.

CHRISTOPHER, as TRUSTEE OF THE LORI

CHRISTOPHER REVOCABLE TRUST

DATED MARCH 4, 2009; and STATE OF

CALIFORNIA FRANCHISE TAX BOARD,

Defendants.

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STIPULATION AND REQUEST FOR ORDER DISMISSING COUNTERCLAIMS OF DEFENDANTS