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14 Attorney for Defendants Michael D. Liddle,
Lisa Liddle, aka Lisa Christoper, Juli L. Hilton,
15 aka Juli Christopher, as Trustee of the Juli Lynn
Hilton Living Trust dated April 22, 2011, and
16 Lori A. Christopher, as Trustee of the Lori
Christopher Revocable Trust dated March 4, 2009.

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25 Attorneys for Defendant Franchise Tax Board
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1 UNITED STATES DISTRICT COURT
2 NORTHERN DISTRICT OF CALIFORNIA
3 SAN JOSE DIVISION

4 UNITED STATES OF AMERICA,)
5 Plaintiff,) No. 5:14-cv-04761-BLF
6 v.)
7 MICHAEL D. LIDDLE; LISA LIDDLE, aka)
8 LISA CHRISTOPER; JULI L. HILTON aka)
9 JULI CHRISTOPHER, as TRUSTEE OF THE)
10 JULI LYNN HILTON LIVING TRUST)
11 DATED APRIL 22, 2011; LORI A.)
12 CHRISTOPHER, as TRUSTEE OF THE LORI)
13 CHRISTOPHER REVOCABLE TRUST)
14 DATED MARCH 4, 2009; and STATE OF)
15 CALIFORNIA FRANCHISE TAX BOARD,)
16 Defendants.)

STIPULATION TO CONTINUE DISCOVERY
PERIOD AND TO CONTINUE TRIAL AND
MOTIONS HEARING DATES

15 The United States of America, represented by undersigned counsel for the United States Colin
16 Sampson, Defendants Michael Liddle, Lisa Liddle, Lori Christopher, and Juli Hilton, represented by
17 undersigned counsel Jeffrey Kahn, and the California Franchise Tax Board (“FTB”), represented by
18 undersigned counsel Marguerite Stricklin, hereby stipulate and agree as follows:

19 Discovery is currently ongoing in this matter and is scheduled to close on November 30, 2015.
20 The United States and the FTB have resolved by stipulation their relative priorities with respect to their
21 claims against any property owned by Defendants Michael and Lisa Liddle, jointly or separately. The
22 parties appeared before U.S. Magistrate Judge Nathaniel M. Cousins on Tuesday, October 27, 2015 for a
23 settlement conference.

24 Pursuant to the discussions of the parties, Defendants Michael and Lisa Liddle request additional
25 time to provide certain documents supporting their claims regarding their joint federal income tax
26 liabilities for the tax years involved in the Complaint (2004, 2006, 2007, 2009, 2010, and 2011) and the
27 United States’ claims regarding the Subject Properties (Claims 1 and 4). The parties have agreed that
28 Defendants shall have until Friday, February 19, 2016 to provide such documents. The parties further

1 stipulate and agree that the parties shall provide status reports regarding the additional discovery and
2 their positions with respect to settlement within seven days of such supplemental production, and no
3 later than February 26, 2016. The parties further stipulate that the discovery deadline should be
4 continued from November 30, 2015, to February 29, 2016. The parties stipulate and agree that the last
5 date to hear dispositive motions, currently scheduled for Thursday, January 21, 2016, should be
6 continued to Thursday, July 21, 2016. The parties further stipulate and agree that the case will remain
7 ready for trial at the Court's earliest convenience thereafter. The parties further stipulate and agree that
8 no deadlines that have already passed in this matter will be extended by this agreement.

9 The parties so agree and request an Order confirming the foregoing.

10 Respectfully submitted,

11 MELINDA HAAG
12 United States Attorney

13 Dated: October 29, 2015.

/s/ Colin Sampson
14 COLIN SAMPSON
15 Assistant United States Attorney
16 Tax Division

Attorneys for the United States of America

17
18 Dated: October 29, 2015.

/s/ Jeffrey B. Kahn
19 JEFFREY B. KAHN
20 Law Offices Of Jeffrey B. Kahn, P.C.

*Attorney for Defendants Michael Liddle, Lisa
21 Liddle, Lori Christopher, and Juli Hilton*

22
23 KAMALA D. HARRIS
24 Attorney General of California
25 JOYCE E. HEE
26 Supervising Deputy Attorney General

27 Dated: October 29, 2015.

/s/ Marguerite C. Stricklin
28 MARGUERITE C. STRICKLIN
Deputy Attorney General

Attorneys for Franchise Tax Board

1 **ORDER**

2 Based upon the stipulation of the parties above, and for good cause showing, the Court ORDERS
3 THAT the Case Management Order (Doc. No. 15) is amended as follows:


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EVENT	DATE OR DEADLINE
Further Case Management Conference	N/A
Last Day to Amend Pleadings or Add Parties	N/A
Defendant's Production of Documents re: Counts 1 and 4	02/19/2015
Status Report to U.S. Magistrate Judge Cousins	02/26/2016
Fact Discovery Cutoff	02/29/2016
Expert Discovery Cutoff	N/A
Last Day to Hear Dispositive Motions	07/21/2016
Final Pretrial Conference	Upon Further Order of the Court
Bench Trial	Upon Further Order of the Court

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14 IT IS SO ORDERED.

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17 Dated:

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19 _____
20 BETH LABSON FREEMAN
21 United States District Judge
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CERTIFICATE OF SERVICE

I, Edward Solis declare: That I am a citizen of the United States of America and employed in San Francisco County, California; that my business address is Office of United States Attorney, 450 Golden Gate Avenue, Box 36055, San Francisco, California 94102; that I am over the age of eighteen years, and am not a party to the above-entitled action.

I am employed by the United States Attorney for the Northern District of California and discretion to be competent to serve papers. The undersigned further certifies that I caused a copy of the following:

STIPULATION TO CONTINUE DISCOVERY DEADLINES AND TO CONTINUE TRIAL AND RELATED HEARINGS

to be served this date upon the party(ies) in this action by placing a true copy thereof in a sealed envelope, and served as follows:

FIRST CLASS MAIL by placing such envelope(s) with postage thereon fully prepaid in the designated area for outgoing U.S. mail in accordance with this office's practice.

PERSONAL SERVICE (BY MESSENGER)

FACSIMILE (FAX) No.: _____

to the parties addressed as follows:

See Service List, Attached.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Executed on October 29, 2015 at San Francisco, California.

_____/S/_____
Edward Solis
Paralegal

Service List

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