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8 **UNITED STATES DISTRICT COURT**  
9 **DISTRICT OF NEVADA**

10 DON JAY BLUNT,

11 Plaintiff,

12 Case No.: 2:12-CV-02191-JAD-NJK

13 vs.

14 UNITED STATES OF AMERICA,

15 Defendant.

**STIPULATION AND ORDER TO STAY**  
**CASE PENDING RESOLUTION OF**  
**OFFER IN COMPROMISE**

**(FIFTH REQUEST)**

16 UNITED STATES OF AMERICA,

17 Counterclaimant,

18 vs.

19 DON JAY BLUNT, JENNIFER DIANE  
20 OLIVAS aka JENNIFER DIANE PELLIGRINO,

21 Counterdefendants.

22 Pursuant to LR 7-1, Plaintiff/Counterdefendant Don Jay Blunt (“Blunt”), by and through  
23 his attorneys of record, Terry Coffing, Esq. and Candice E. Renka, Esq.;  
24 Defendant/Counterclaimant United States of America (“USA”), through its attorney of record,  
25 Lindsay L. Clayton, Esq.; and Counterdefendant, Jennifer Diane Olivas aka Jennifer Diane  
26 Pelligrino (“Olivas”), by and through her attorney, Christopher G. Gellner, Esq., (collectively,

1 the “Parties”) hereby stipulate to stay the case pending resolution of offer in compromise as  
2 follows.

3 1. Blunt has submitted to the Internal Revenue Service (“IRS”) an offer in  
4 compromise to resolve this and other related tax liabilities.

5 2. If the IRS accepts the offer in compromise and it is approved by the Department  
6 of Justice (“DOJ”), this litigation is likely to be entirely resolved.

7 3. Because Blunt, the IRS, and the DOJ are attempting to resolve the issues in this  
8 lawsuit as well as related issues outside of this lawsuit, additional time is needed to evaluate the  
9 offer in compromise.

10 4. On May 13, 2014, the Court entered an order upon a stipulation of the Parties to  
11 stay the case 120 days pending resolution of Blunt’s offer in compromise, wherein the Court  
12 ordered the Parties to provide the Court a status on or before 120 days from the entry of the  
13 Order, which was September 10, 2014.

14 5. On September 11, 2014, the Court entered an order upon a stipulation of the  
15 Parties to stay the case an additional 120 days pending continued resolution of Blunt’s offer in  
16 compromise, wherein the Court ordered the Parties to provide the Court a status on or before 120  
17 days from the entry of the Order, which falls on January 9, 2015.

18 6. On January 12, 2015, the Court entered an order upon a stipulation of the Parties  
19 to stay the case an additional 120 days pending continued resolution of Blunt’s offer in  
20 compromise, wherein the Court ordered the Parties to provide the Court a status on or before 120  
21 days from the entry of the Order, which falls on May 12, 2015. Accordingly, the Parties are  
22 submitting their fourth request for a stay.

23 7. Currently, the IRS is still evaluating the offer in compromise.

24 8. Ms. Clayton, counsel for the United States, has discussed the status of the offer in  
25 compromise with Mr. Leighton R. Koehler, separate counsel also representing Mr. Blunt as well  
26 as an entity involved in the offer in compromise. In addition, Ms. Clayton has discussed the  
27 status of the offer in compromise with the IRS specialist assigned to evaluate the offer.

28

1           9.     Based on the conversations referenced in the immediately preceding paragraph,  
2 the Parties understand that the IRS specialist assigned to evaluate the offer in compromise is  
3 actively reviewing the contents of the offer and intends to make a recommendation no later than  
4 October 31, 2015.

5           10.    Thereafter, DOJ will evaluate the offer in light of the recommendation made by  
6 the IRS specialist. The Parties understand that acceptance of the offer as to Mr. Blunt requires  
7 DOJ's approval, due to this pending litigation.

8           11.    Accordingly, the Parties wish to continue pursuing the offer in compromise and to  
9 avoid any unnecessary litigation.

10          12.    Accordingly, the Parties wish to stay this case, including all discovery and  
11 litigation, and all pending deadlines for an additional one hundred and twenty (120) days from  
12 entry of this order, pending resolution of Blunt's offer in compromise.

13          13.    Good cause exists for the stay to prevent the time and expense to the Parties of  
14 continuing litigation that may be rendered moot by resolution of the offer in compromise.

15          14.    On or before the expiration of one hundred and twenty (120) days from entry of  
16 this order, the Parties will notify the Court of the status of the offer in compromise and present a  
17 proposed amended scheduling order or alternative proposal for the Court's consideration.

18          **IT IS SO STIPULATED.**

19          Dated this 8th day of September, 2015

20          **MARQUIS AURBACH COFFING**

21          By: /s/ Candice E. Renka, Esq.  
22           TERRY A. COFFING, ESQ.  
23           Nevada Bar No. 4949  
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25           Nevada Bar No. 11447  
26           10001 Park Run Drive  
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28           Attorneys for Don Jay Blunt

19          Dated this 8<sup>th</sup> day of September, 2015

20          **US DEPARTMENT OF JUSTICE**

21          By: /s/ Lindsay L. Clayton, Esq.  
22           LINDSAY L. CLAYTON, ESQ.  
23           Trial Attorney, Tax Division  
24           P.O. Box 683, Ben Franklin Station  
25           Washington, D.C. 20044-0683  
26           Attorney for United States of America

1 Dated this 8th day of September, 2015

2 **CHRISTOPHER G. GELLNER, P.C.**

3 By: /s/ Christopher G. Gellner, Esq.

4 CHRISTOPHER G. GELLNER, ESQ.  
5 Nevada Bar No. 2556  
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Third Floor  
6 Las Vegas, NV 89101  
7 Attorney for, Jennifer Diane Olivas aka  
Jennifer Diane Pelligrino

8 **ORDER**

9 IT IS HEREBY ORDERED as follows:

10 1. This case, including all discovery and litigation, is stayed and all pending  
11 deadlines are extended until one hundred and twenty (120) days after entry of this Order;

12 2. No Parties may take any action in or in furtherance of this case, without leave of  
13 this Court, other than as related to Blunt's pending offer in compromise and resolution thereof;  
14 and

15 3. On or before the expiration of one hundred and twenty (120) days after entry of  
16 this order, the Parties will notify the Court of the status of the offer in compromise.



17 18 19 **UNITED STATES MAGISTRATE JUDGE**

20 21 22 DATED: September 8, 2015

Submitted by:

23 MARQUIS AURBACH COFFING

24 By: /s/ Candice E. Renka, Esq.  
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