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6 ***Attorney for Plaintiff***  
**LN MANAGEMENT LLC SERIES 31**  
7 **RUE MEDITERRA**

8 UNITED STATES DISTRICT COURT  
9 DISTRICT OF NEVADA

10 \*\*\*

11 LAKE LAS VEGAS MASTER TRUST, )  
12 )  
Plaintiff,) )

Case No. 2:14-cv-00435-JAD-NJK

13 vs. )

consolidated with:

14 UNITED STATES INTERNAL REVENUE )  
15 SERVICE; Z'S a defaulted Nevada Corporation;) )  
16 and DOES 1 through 10, )  
17 Defendants.) )

18 LN MANAGEMENT LLC SERIES 31 RUE )  
MEDITERRA, )  
19 Plaintiff,) )

Case No. 2:14-cv-00658-JAD-NJK

20 v. )

21 UNITED STATES INTERNAL REVENUE )  
SERVICE; Z'S, a defaulted Nevada )  
22 Corporation; and DOES 1 through 10, inclusive,) )  
23 Defendants.) )

ECF Nos. 117, 118

24 **STIPULATION TO EXTEND TIME TO RESPOND**  
25 **TO MOTION FOR DISTRIBUTION OF FUNDS**

26 COMES NOW Plaintiff, LN MANAGEMENT LLC SERIES 31 RUE MEDITERRA  
27 ("LN") and Defendant UNITED STATES INTERNAL REVENUE SERVICE ("IRS"), by and  
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1 through their undersigned counsel, and hereby stipulate and agree as follows:

- 2 1. On December 13, 2018, IRS filed a Motion for Distribution of Funds herein [ECF  
3 #116]. LN's Response to said Motion was due on or before December 27, 2018.
- 4 2. LN's counsel has requested an extension of time in which to respond to the  
5 subject Motion primarily as a result of the intervening holidays and family  
6 obligations associated therewith. In addition, counsel has had a large number of  
7 other work obligations. Moreover the parties desire to explore whether an  
8 amicable resolution of the Motion may be possible.
- 9 3. Although the request for an extension was made prior to the deadline, the instant  
10 stipulation is being submitted after the deadline because counsel for the IRS has  
11 been affected by the ongoing partial government shut down. As a result, counsel  
12 was not able to immediately respond to the request.
- 13 4. LN shall have an extension of time to file its Response to the Motion for  
14 Distribution of Funds until January 18, 2019.
- 15 5. This Stipulation is made in good faith and not for purposes of delay.

16 Dated this 26<sup>th</sup> day of December, 2018.

17 ROGER P. CROTEAU & ASSOCIATES, LTD.

U.S. DEPARTMENT OF JUSTICE

19 /s/ Timothy E. Rhoda

TIMOTHY E. RHODA, ESQ.

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22 *Attorney for Plaintiff*

**LN MANAGEMENT LLC SERIES 31**

**RUE MEDITERRA**

23 /s/ Virginia Cronan Lowe

VIRGINIA CRONAN LOWE

24 Trial Attorney, Tax Division

U.S. Department of Justice

25 P.O. Box 686

Washington, DC 20044

26 *Attorneys for Defendant*

**UNITED STATES INTERNAL**

**REVENUE SERVICE**

27 **IT IS SO ORDERED.**

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U.S. District Judge Jennifer A. Dorsey

Dated: January 3, 2019