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*Of Counsel:*  
DANIEL G. BOGDEN  
United States Attorney

*Attorneys for the United States of America*

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF NEVADA

UNITED STATES OF AMERICA,

Plaintiff,

v.

PAT CLARK, JR., individually, as Executor of  
the Estate of Bernice Clark, as Trustee of the Pat  
Clark, Jr. Separate Property Trust, as Trustee of  
the Pat Clark Voting Stock Trust, as Trustee of  
the Pat Clark GST Trust, as Trustee of the Pat  
Clark Issue Trust, as Trustee of the Bernice  
Clark Retained Annuity Trust #2, and as Trustee  
of the Bernice Clark 2000 Retained Annuity  
Trust

BARBARA C. KLASSEN, individually, as  
Trustee of the Barbara C. Klassen Legacy Trust,  
and as Trustee of the Clark Ranch House Trust,

JOANN CALLAHAN a/k/a JOANN P.

Civil No. 2:14-cv-01372 JAD-  
PAL

SUPPLEMENTAL  
STIPULATION REGARDING  
SCHEDULE and [Proposed]  
ORDER

1 CLARK, individually, as Trustee of the Joann  
2 Clark Legacy Trust, and as Trustee of The Clark  
Ranch House Trust;

3 MARY LOUISE HOUSTON, individually, as  
4 Trustee of the Saucer 5 Legacy Trust, and as  
Trustee of the Clark Ranch House Trust; as  
5 Trustee of the Houston Irrevocable Trust;

6 KIMBERLY WASSERBURGER KOUBA;

7 C.R. CLARK;

8 RORY CLARK;

9 DANIEL T. CALLAHAN;

10 Defendants.

11  
12 The United States of America and the defendants, by and through their undersigned  
13 counsel, hereby submit this stipulated schedule, pursuant to the direction of the Court at the  
14 status hearing held in this matter on December 8, 2015.

15 1. A settlement conference was held in this matter on August 13, 2015. On October 9,  
16 2015, an Order was entered (Doc. 87) which approved the parties' stipulated schedule for re-  
17 computing the gift and estate tax liabilities, at issue in this matter, as a result of agreements made  
18 at the settlement conference. As discussed at the status hearing on December, 8, 2015, the  
19 parties submit this proposed revised schedule.

20 2. The undersigned attorneys for defendants Barbara Klassen, Joann Callahan, Kimberly  
21 Wasserburger Kouba, C.R. Clark, Rory Clark, and Daniel T. Callahan (hereinafter referred to as  
22 "Sisters' Counsel") and the undersigned attorneys for defendant Pat Clark, Jr. (hereinafter  
23 "Clark's Counsel") have until December 22, 2015 to provide the undersigned counsel for the

1 government with additional information with regard to the issue of penalties assessed for the  
2 outstanding federal gift tax liabilities at issue.

3 3. The government shall have until February 5, 2016, to respond to the Sisters' Counsel  
4 and Clark's Counsel with regard to their submissions regarding penalties.

5 4. A status conference will be held with the Court on February 8, 2016, at 9:30 a.m.

6 5. The Sisters' Counsel and Clark's Counsel shall have until March 7, 2016, to re-  
7 compute the estate tax at issue in this matter, to provide edits to the estate tax computations, and  
8 to provide these computations to the government's counsel.

9 6. The government shall have until March 28, 2016, to review the calculations, compute  
10 the penalties and interest associated with the revised estate tax liabilities, and provide that  
11 information to the Sisters' Counsel and Clark's Counsel.

12 7. The Sisters' Counsel and Clark's Counsel shall have until June 3, 2016 to continue to  
13 negotiate to resolve the issues presented in their cross-claims.

14  
15 Respectfully submitted this 16<sup>th</sup> day of December, 2015.

16 CAROLINE D. CIRAULO  
17 Acting Assistant Attorney General

18 /s/ Virginia Cronan Lowe  
19 VIRGINIA CRONAN LOWE  
20 RIKA VALDMAN  
21 Trial Attorneys, Tax Division  
22 U. S. Department of Justice

19 IT IS SO ORDERED this 21st day of  
20 December, 2015.

21   
22 Peggy A. Leen  
23 United States Magistrate Judge

Of Counsel:

DANIEL BOGDEN  
United States Attorney

WINSTEAD PC

SOLOMON DWIGGINS & FREER, LTD.

Stephanie Loomis-Price

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*Attorneys for Barbara Klassen, Joann Callahan*

*Kimberly Wasserburger Kouba, C.R. Clark, Rory*

*Clark, Daniel T. Callahan*

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2 CERTIFICATE OF SERVICE

3 I hereby certify that on this 16th day of December, 2015, I electronically filed the foregoing  
4 document with the Clerk of Court using the CM/ECF system, which will send notification of  
such filing pursuant to the CM/ECF system, and by first class mail, postage prepaid, to:

5 Mary Louise Houston  
461 East Center Street  
6 Central, Utah 84722

7 /s/ Virginia Cronan Lowe  
8 VIRGINIA CRONAN LOWE  
9 Trial Attorney  
United States Department of Justice, Tax Division

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