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9 *Counsel for the United States of America*

10  
11 IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEVADA

12 ROCKTOP PARTNERS, LLC; and )  
13 WILMINGTON SAVINGS FUND SOCIETY, )  
FSB, as Trustee of Stanwich Mortgage Loan )  
Trust A, )

14 Plaintiffs, )

15 v. )

16 SFR INVESTMENTS POOL 1, LLC, a )  
17 Nevada limited liability company; and )  
18 ANTHEM COUNTRY CLUB COMMUNITY, )  
ASSOCIATION, a Nevada nonprofit )  
19 corporation, )

20 Defendants. )

21 \_\_\_\_\_ )  
22 SFR INVESTMENTS POOL 1, LLC, a )  
Nevada limited liability company, )

23 Counterclaimant/Crossclaimant, )

24 v. )  
25 )

Case No. 2:17-cv-00604-RFB-BNW  
*consolidated with*

Case No. 2:17-cv-00916-KJD-BNW

**UNOPPOSED MOTION TO  
CONTINUE DEADLINE TO FILE  
FINAL SETTLEMENT  
MATERIALS IN LIGHT OF  
SUBSTANTIAL COMPLETION  
(First Request)**

1 ROCKTOP PARTNERS, LLC; )  
WILMINGTON SAVINGS FUND SOCIETY, )  
2 FSB, as Trustee of Stanwich Mortgage Loan )  
Trust A; LEON BENZER, an individual; and )  
3 UNITED STATES OF AMERICA, )  
 )  
4 Cross-Defendants, )  
Counter-Defendants. )

5 )  
6 \_\_\_\_\_ )  
7 UNITED STATES OF AMERICA, )

8 Plaintiff, )

9 v. )

10 LEON BENZER; SFR INVESTMENTS POOL )  
1, LLC; ROCKTOP PARTNERS, LLC; )  
11 WILMINGTON SAVINGS FUND SOCIETY, )  
FSB, as Trustee of Stanwich Mortgage Loan )  
12 Trust A; ANTHEM COUNTRY CLUB )  
COMMUNITY ASSOCIATION; and )  
13 REPUBLIC SILVER STATE DISPOSAL INC., )

14 Defendants. )  
15 \_\_\_\_\_ )

16 ROCKTOP PARTNERS, LLC; and )  
WILMINGTON SAVINGS FUND SOCIETY, )  
17 FSB, as Trustee of Stanwich Mortgage Loan )  
Trust A, )

18 Cross-Claimants, )  
Counter-Claimants, )

19 v. )

20 UNITED STATES OF AMERICA; LEON )  
BENZER, an individual; SFR INVESTMENTS )  
21 POOL 1, LLC, a Nevada limited liability )  
company; and ANTHEM COUNTRY CLUB )  
22 ASSOCIATION, a Nevada corporation, )

23 Cross-Defendants, )  
Counter-Defendants. )  
24 \_\_\_\_\_ )  
25

**MEMORANDUM OF POINTS AND AUTHORITIES**

The litigating parties in this long-running dispute have reached two interrelated settlement agreements. The agreements are final, and the payments under the agreements have been made to the appropriate parties. The United States has instructed the IRS to record a notice of discharge concerning certain tax liens on the property at issue, and is awaiting confirmation of the recording.

The parties had previously informed the Court that they had reached a near-final agreement. On April 21, 2022, the Court directed that the parties to file settlement documents, a joint status report, and a stipulation to dismissal in 60 days. (ECF No. 424). The deadline (accounting for the June 20, 2022, holiday) is thus June 21, 2022.

The parties are awaiting confirmation that the discharge has been recorded, and do not anticipate further litigation in this matter. However, because the recording may not be complete by June 21, 2022, the United States, with the consent of and on behalf of the other parties, therefore requests that the parties have until July 29, 2022, to submit the filings referenced in the Court’s April 21, 2022. The parties ask for July 29, 2022, because various counsel will be on vacation in the coming days, and wish to ensure that counsel for all parties can approve the final filings.

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1           WHEREFORE, the United States asks that the deadlines specified in the Court's order of  
2 April 21, 2022, be extended from June 21, 2022, to July 29, 2022.

3           DATED June 17, 2022.

4                                   DAVID A. HUBBERT  
5                                   Deputy Assistant Attorney General

6                                   /s/ Ty Halasz  
7                                   E. CARMEN RAMIREZ  
8                                   TY HALASZ  
9                                   Trial Attorneys, Tax Division  
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18                                  Western.Taxcivil@usdoj.gov

19                                  *Counsel for the United States*

20                                  IT IS SO ORDERED

21                                    
22                                  

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**RICHARD E. BOULWARE, II**  
23                                  **United States District Court**

24                                  DATED this 20th day of June, 2022.

**CERTIFICATE OF SERVICE**

IT IS HEREBY CERTIFIED that service of the foregoing is made this June 17, 2022, via the Court's ECF system to all current parties who have appeared electronically. Defendant Leon Benzer has defaulted. However, the United States is sending this filing to his last known address.

Leon Benzer, RN # 47521-048  
United States Penitentiary  
P.O. BOX 24550  
TUCSON, AZ 85734

/s/ Ty Halasz  
TY HALASZ  
Trial Attorney, Tax Division  
U.S. Department of Justice