

1 Gregory A. Miles, Esq.
2 Nevada Bar No. 4336
3 **ROYAL & MILES LLP**
4 1522 W Warm Springs Road
5 Henderson, NV 89014
6 Telephone: 702-471-6777
7 Facsimile: 702-531-6777
8 gmiles@royalmilesllp.com
9 *Attorneys for Defendants*

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

12 United States of America.,
13
14 Plaintiff,

Case No: 2:23-cv-00127-JCM-DJA

15 vs.

16 Leon W. Lipson, in his capacity as Personal
17 Representative of the Estate of Jean Lipson;
18 Leon W. Lipson, in his capacity as Trustee of
19 the Jean Lipson Trust; Nadine Lipson, in her
20 capacity as Trustee of the Jean Lipson Trust;
21 Nadine Lipson, in her capacity as Personal
22 Representative of the Estate of David E. Lipson;
23 Nadine Lipson, individually,
24
25 Defendants.

STIPULATION TO EXTEND TIME TO
FILE OPPOSITION AND REPLY TO
UNITED STATES' MOTION FOR
SUMMARY JUDGMENT (First Request)

26 Pursuant to LR IA 6-1, Plaintiff the United States of America and Defendants Leon W.
27 Lipson, in his capacity as Personal Representative of the Estate of Jean Lipson and in his
28 capacity as a Trustee of the Jean Lipson Trust, and Nadine Lipson, individually and in her
capacity as Personal Representative of the Estate of David E. Lipson (collectively, the
"Parties"), stipulate and move the Court to extend by one week the deadline for Defendants to
file a response to Plaintiff's Motion for Summary Judgment [ECF No. 44] from December 6,
2024 to December 13, 2024. Additionally, the parties stipulate to extending the filing deadline
for Plaintiff's reply in support of Plaintiff's Motion for Summary Judgment to January 7, 2025.

1 This is the Defendants' first request for an extension of deadlines with respect to
2 Plaintiff's summary judgment motion, and it is made before the expiration of the deadline.
3 Under LR 7-2(b), the current deadline for Defendants' response is December 6, 2024. The
4 parties stipulate to extending the deadline by one week, to December 13, 2024.
5

6 The Parties further request an extension of Plaintiff's reply deadline. Under LR 7-2(b),
7 Plaintiff's reply deadline is determined by the service of a response and is due 14 days after
8 service of a response. However, given intervening holidays between the requested response
9 deadline of December 13, 2024 and potential reply deadline of December 27, 2024 if a response
10 is served on December 13, 2024, the parties further request an extension on Plaintiff's deadline
11 to file a reply to January 7, 2025.
12

13 The Parties do not seek the requested extensions to hinder or delay this action. Rather,
14 the extensions are sought in good faith and take into account the intervening holidays in
15 November and December, as well as the long-planned family vacations of the undersigned
16 counsels in December. The requested extensions will allow the parties to prepare a more
17 complete and appropriate response and reply.
18

19 ///

20 ///

21 ///

22 ///

23 ///

24 ///

25 ///

26 ///

27 ///

28

1 For the above reasons, and for good cause shown, the Parties request that the
2 current deadline for Defendants to respond to Plaintiff's Motion for Summary Judgment be
3 extended by one week to December 13, 2024 and the deadline for Plaintiff's reply in support of
4 Plaintiff's Motion for Summary Judgment be extended to January 7, 2025.
5

6 Respectfully submitted this 20th day of November, 2024,

7 DAVID A. HUBBERT
8 Deputy Assistant Attorney General

ROYAL & MILES LLP

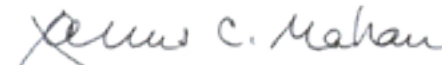
9 */s/ Yen Jeannette Tran*

/s/ Gregory A. Miles

10 YEN JEANNETTE TRAN
11 TIMOTHY J. HUETHER
12 Trial Attorneys, Tax Division
13 US Department of Justice
14 P.O. Box 683
15 Washington, DC 20044
16 Phone: (202) 616-3366 (Tran)
17 (202) 307-2124 (Huether)
18 Fax: (202) 307-0054
19 Email: Y.Jeannette.Tran@usdoj.gov
20 Timothy.Huether@usdoj.gov
21 *Attorneys for Plaintiff*

Gregory A. Miles, Esq.
Nevada Bar No. 4336
1522 W Warm Springs Road
Henderson, NV 89014
Phone: 702-471-6777
Fax: 702-531-6777
Email: gmiles@royalmileslaw.com
Attorneys for Defendants

IT IS SO ORDERED:

20 
United States District Judge

21 Dated: November 22, 2024