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Attorneys for Plaintiffs and Counterclaim Defendants
 Michael F. Reeder and Pamela O'Keefe,
 Trustee for the Jordan Grace Reeder Irrevocable Trust
 and Trustee for the Darby Leigh Reeder Irrevocable Trust

UNITED STATES DISTRICT COURT
 DISTRICT OF NEVADA, NORTHERN DIVISION

MICHAEL F. REEDER,

Plaintiff,

v.

UNITED STATES OF AMERICA,
 Defendant.

PAMELA M. O'KEEFE, as
 Trustee for the JORDAN
 GRACE REEDER
 IRREVOCABLE TRUST,

Plaintiff,

v.

UNITED STATES OF
 AMERICA,
 Defendant.

Civil No.: 3:15-cv-00129-MMD
 WGC

**SECOND JOINT STIPULATION
 TO EXTEND THE BRIEFING
 SCHEDULE FOR THE UNITED
 STATES' MOTION FOR
 SUMMARY JUDGMENT;
 [PROPOSED] ORDER**

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AND RELATED
COUNTERCLAIMS

COMES now Plaintiffs and Counterclaim Defendants Michael F. Reeder (“Reeder”) and Pamela O’Keefe, as Trustee of the Jordan Grace Reeder Irrevocable Trust, dated April 15, 1993 (“JGR Trust”) and the Darby Leigh Reeder Irrevocable Trust (“DLR Trust”), Defendant and Counterclaimant, United States of America (“United States”), by and through their undersigned counsel, and submit a second joint stipulation to extend the briefing dates with respect to the Motion for Summary Judgment which was filed by the United States of America (“United States”) with this Court on May 1, 2018 [ECF 65]. This Court previously agreed

1 to the parties' stipulated extended briefing dates of June 22, 2018 for Plaintiffs and
2 Counterclaim Defendants to file an opposition to the United States' Motion for
3 Summary Judgment and the date of July 23, 2018 for the United States to file a
4 Reply [ECF 71].
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6 By this stipulation, the parties are now requesting to extend the stipulated
7 dates for an additional three month period in order to provide the government with
8 sufficient time to evaluate the global settlement offer submitted by Plaintiffs and
9 Counterclaim Defendants. Due to the large amount of the concession being sought
10 by Mr. Reeder, this settlement will require several layers of review by the United
11 States. Because this case has been classified by the Internal Revenue Service
12 ("IRS") as "Standard," the views of IRS Office of Chief Counsel must be obtained
13 prior to the offer being considered by the Department of Justice. The proposed
14 settlement of this matter must also be approved by several different sections within
15 the Department of Justice.
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20 In addition, because the offer is partially based upon collectability, Mr.
21 Reeder will be required to submit detailed financial statements which must be
22 evaluated by the government. Once Mr. Reeder has submitted a complete financial
23 statement, full consideration of the global offer by the United States is anticipated
24 to take several months. Mr. Reeder would prefer not to have to expend the
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resources to respond to the United States' summary judgment motion while his offer is under consideration.

Accordingly, the parties believe good cause exists for this second extension for the briefing schedule. The parties stipulate that the current briefing schedule dates be extended with the Opposition by the Plaintiff and Counter Defendant to the United States' Motion for Summary Judgment to be filed by September 22, 2018 and the United States' Reply Brief to be filed by October 22, 2018. The Parties will immediately advise the Court if a settlement is reached.

PANITZ & KOSSOFF, LLP

DATED: June 6, 2018

/s/Barbara E. Lubin
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RICHARD E. ZUCKERMAN
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DATED: June 6, 2018

/s/Henry C. Darmstadter
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3 DAYLE ELIESON
4 United States Attorney
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7

8 IT IS SO ORDERED:
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12 UNITED STATES DISTRICT COURT
13 JUDGE
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15 DATED: June 6, 2018
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