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 11 Michael F. Reeder and Pamela O’Keefe,
 12 Trustee for the Jordan Grace Reeder Irrevocable Trust
 13 and Trustee for the Darby Leigh Reeder Irrevocable Trust

14 UNITED STATES DISTRICT COURT
 15 DISTRICT OF NEVADA, NORTHERN DIVISION

16 MICHAEL F. REEDER,
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 18 Plaintiff,
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 20 v.
 21 UNITED STATES OF AMERICA,
 22 Defendant.

23 PAMELA M. O’KEEFE, as
 24 Trustee for the JORDAN
 25 GRACE REEDER
 26 IRREVOCABLE TRUST,
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 28 Plaintiff,
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 30 v.
 31 UNITED STATES OF
 32 AMERICA,
 33 Defendant.

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

**THIRD AMENDED JOINT
 STIPULATION TO EXTEND
 THE BRIEFING SCHEDULE
 FOR THE UNITED STATES’
 MOTION FOR SUMMARY
 JUDGMENT; [PROPOSED]
 ORDER**

1 AND RELATED
2 COUNTERCLAIMS

3 COMES now Plaintiffs and Counterclaim Defendants Michael F. Reeder
4 (“Reeder”) and Pamela O’Keefe, as Trustee of the Jordan Grace Reeder
5 Irrevocable Trust, dated April 15, 1993 (“JGR Trust”) and the Darby Leigh Reeder
6 Irrevocable Trust (“DLR Trust”), Defendant and Counterclaimant, United States of
7 America (“United States”), by and through their undersigned counsel, and submit a
8 third amended joint stipulation to extend the briefing dates with respect to the
9 Motion for Summary Judgment which was filed by the United States of America
10 (“United States”) with this Court on May 1, 2018 [ECF 65]. This Court previously
11 agreed to the parties’ stipulated extended briefing dates of September 22, 2018 for
12 Plaintiffs and Counterclaim Defendants to file an opposition to the United States’
13 Motion for Summary Judgment and the date of October 22, 2018 for the United
14 States to file a Reply [ECF 73].
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20 By this stipulation, the parties are now requesting to extend the stipulated
21 dates for an additional two month period in order to provide the government with
22 the additional time necessary to evaluate the global settlement offer submitted by
23 Plaintiffs and Counterclaim Defendants. Due to the large amount of the concession
24 being sought by Mr. Reeder, this settlement requires several layers of review by
25 the United States. Because this case has been classified by the Internal Revenue
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1 Service ("IRS") as "Standard," the views of IRS Office of Chief Counsel must be
2 obtained prior to the offer being considered by the Department of Justice. The
3 proposed settlement of this matter must also be approved by several different
4 sections within the Department of Justice. Counsel for Plaintiffs and Counterclaim
5 Defendants and the United States' Department of Justice Trial Attorneys are
6 expeditiously cooperating with all requests that come out of the various
7 governmental levels of review; but the process is nonetheless fairly lengthy.
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10 In addition, because the offer is partially based upon collectability, Mr.
11 Reeder has submitted detailed financial statements which are in the process of
12 being evaluated by the government. Mr. Reeder continues to provide updated
13 financial information as requested. Accordingly, both sides would prefer to not
14 expend the resources to currently continue the briefing schedule for the United
15 States' summary judgment motion while the global settlement offer is under
16 consideration.
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19 Accordingly, the parties believe good cause exists for this third extension for
20 the briefing schedule. The parties stipulate that the current briefing schedule dates
21 be extended with the Opposition by the Plaintiff and Counter Defendant to the
22 United States' Motion for Summary Judgment to be filed by November 22, 2018
23 and the United States' Reply Brief to be filed by December 24, 2018. The Parties
24 will immediately advise the Court if a settlement is reached.
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PANITZ & KOSSOFF, LLP

DATED: September 20, 2018

/s/Barbara E. Lubin
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DATED: September 20, 2018

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DAYLE ELIESON
United States Attorney
District of Nevada
Of Counsel

IT IS SO ORDERED:


UNITED STATES DISTRICT COURT
JUDGE

DATED: September 24, 2018