

1 RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

2 VIRGINIA CRONAN LOWE
3 JAMES PETRILA
Trial Attorneys, Tax Division
4 U.S. Department of Justice
P.O. Box 683
5 Washington, D.C. 20044
202-307-6648 (v) (Petrila)
6 202-307-0054 (f)
James.Petrila@usdoj.gov

7 *Of Counsel*

8 NICHOLAS A. TRUTANICH
9 United States Attorney

10 *Attorneys for the United States*

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COUNSEL/PARTIES OF RECORD	
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> <p>NOV - 5 2019</p> </div>	
CLERK US DISTRICT COURT DISTRICT OF NEVADA	
BY: _____	DEPUTY

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

13 ADVANCED REFINING CONCEPTS, LLC,)
A Nevada Limited Liability Company,)

14 Plaintiff,)

15 v.)

16 THE UNITED STATES OF AMERICA;)
17 DAVID J. KAUTER, acting Commissioner)
18 Of Internal Revenue; and DOES I through X,)

19 Defendants.)
20 _____)

Case No. 3:18-CV-00163 LRH-CBC

ORDER

21 **STIPULATION TO SUBSTITUTE**
22 **ATTORNEYS**

23 The undersigned Virginia Cronan Lowe and James Petrila stipulate to substitute James
24 Petrila for Virginia Cronan Lowe as attorney of record for the United States in the above
25 captioned case.

1 The undersigned further stipulate that this substitution will not result in any delay of
2 discovery, the trial, or any hearing in the above captioned matter.

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4 Dated this 4th day of November, 2019.
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7

8 Respectfully submitted,

9 RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

10 /s/ James Petrila

11 JAMES PETRILA
12 Trial Attorney, Tax Division
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13 P.O. Box 683
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14 202-307-6648 (v)
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15 Of Counsel:

16 NICHOLAS A. TRUTANICH
United States Attorney

17 Respectfully submitted,

18 RICHARD E. ZUCKERMAN
19 Principal Deputy Assistant Attorney General

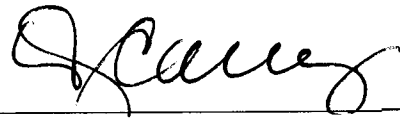
20 /s/ Virginia Cronan Lowe

21 VIRGINIA CRONAN LOWE
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Of Counsel:
NICHOLAS A. TRUTANICH
United States Attorney

IT IS SO ORDERED:



United States Magistrate Judge

DATED: 11/5/2019