

Seen and agreed to

ANNE M. TOMPKINS
United States Attorney

/s/ Yonatan Gelblum
YONATAN GELBLUM
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, DC 20044
(202) 305-3136 (p)
(202) 514-6866 (f)
Yonatan.Gelblum@usdoj.gov
Counsel for the United States

WILSON HELMS & CARTLEDGE, LLP

/s/ G. Gray Wilson
G. Gray Wilson, #7398
Lorin J. Lapidus, #33458
110 Oakwood Drive, Suite 400
Winston-Salem, North Carolina 27103
(336) 631-8866 - telephone
(336) 631-9770 - facsimile
gwilson@whclawfirm.com
llapidus@whclawfirm.com
Attorneys for Defendant