

1 JOHN A. DICICCO  
Principal Deputy Assistant Attorney General

2 CHARLES M. DUFFY  
3 Trial Attorney, Tax Division  
U.S. Department of Justice  
4 P.O. Box 683  
Ben Franklin Station  
5 Washington, D.C. 20044-0683  
Telephone: (202) 307-6406  
6 Email: [charles.m.duffy@usdoj.gov](mailto:charles.m.duffy@usdoj.gov)  
Western.taxcivil@usdoj.gov  
7 *Attorneys for the United States of America*

8 ANN SCHEEL  
Acting United States Attorney  
9 District of Arizona  
*Of Counsel*

10  
11 IN THE UNITED STATES DISTRICT COURT  
12 DISTRICT OF ARIZONA

13 UNITED STATES OF AMERICA,

14 Plaintiff,

15 v.

16 JOSEPH J. LIPARI, EILEEN H. LIPARI and  
EXETER TRINITY PROPERTIES, L.L.C.,

17 Defendants.  
18

Civ. No. 10-CV-08142-JWS

**STIPULATION EXTENDING TO  
JANUARY 30, 2012 THE DATE BY  
WHICH THE UNITED STATES MAY  
FILE ITS REPLY AND RESPONSE**

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20 1. On December 1, 2011, the United States filed a motion for summary judgment in this  
21 matter.

22 2. On December 30, 2011, after obtaining an extension of time, Exeter Trinity Properties,  
23 L.L.C. ("Exeter") filed a response to the United States' motion for summary judgment and a cross-  
24 motion for summary judgment.

25 3. Based on the Court's Local Rules, it appears that the United States' reply brief relating  
26 to its summary judgment motion is due on or before January 9, 2012 and its response to Exeter's  
27 cross-motion for summary judgment is due on or before January 17, 2012.

28 4. Exeter filed many exhibits with its response and cross-motion for summary judgment.

1 Exeter also made various legal and other arguments in its filings. To adequately address the facts  
2 and arguments presented by Exeter, the United States requests that it be allowed to file its reply brief  
3 and its response on or before January 30, 2012.

4 5. Exeter stipulates to the United States request.

5 DATED this 6th day of January, 2012.

6  
7 JOHN A. DICICCO  
Principal Deputy Assistant Attorney  
8 General, Tax Division  
U.S. Department of Justice

9  
10 By: /s/ Charles M. Duffy  
CHARLES M. DUFFY  
11 Trial Attorney, Tax Division

12 Of Counsel:

13 ANN SCHEEL  
Acting United States Attorney

14  
15 /s/ John Friedeman  
JOHN FRIEDEMANN, ESQUIRE  
16 JOHN FRIEDEMANN, P.C.  
5103 E. Thomas Road  
17 Phoenix, Arizona 85018  
Telephone: (602) 840-0314  
18 (Attorney for Exeter)

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 6th day of January, 2012, I electronically filed the foregoing with the Clerk of Court and served the following attorney of record using the CM/ECF system:

John Friedeman, P.C.  
5103 E. Thomas Road  
Phoenix, Arizona 85018

I also served a copy of the foregoing by first class mail on the following party who is not a user of the CM/ECF system:

Joseph Lipari  
156 Johnson Hill Drive  
Waynesville, NC 28786

/s/ Charles M. Duffy  
Charles M. Duffy  
Trial Attorney, Tax Division  
U.S. Department of Justice