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15 *Of Counsel*

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IN THE UNITED STATES DISTRICT COURT  
DISTRICT OF ARIZONA

29 UNITED STATES OF AMERICA,  
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31 Plaintiffs,  
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33 v.

34 JAMES LESLIE READING, CLARE L.  
35 READING, FOX GROUP TRUST,  
36 MIDFIRST BANK, CHASE, FINANCIAL  
37 LEGAL SERVICES, STATE OF ARIZONA  
38  
39 Defendants.

Civ. No. 11-698-PHX-FJM

**STIPULATION BETWEEN THE  
UNITED STATES AND THE STATE OF  
ARIZONA**

40 The United States of America (“United States”), the plaintiff herein, and defendant State of  
41 Arizona, through undersigned counsel, hereby stipulate that the lien that the State of Arizona filed  
42 with the Maricopa County Recorder’s Office on or about August 7, 2003 that relates to its  
43 assessments made against defendant Clare Reading on April 12, 2003 and April 16, 2003 (for her  
44 1994 and 1995 income tax years) has priority over the Federal tax liens at issue herein. The United  
45 States and the State of Arizona agree that the amount of the State of Arizona’s priority interest that

1 is based on the referenced state tax lien, which was later reflected in the judgment filed on September  
2 3, 2008 in State of Arizona Tax Court case number TX2007-000479 and recorded on September 10,  
3 2008, is \$15,211.40 as of February 23, 2012, plus interest accruing thereafter under law. The United  
4 States and the State of Arizona also stipulate and agree that this amount is the *only* claim that the  
5 State of Arizona is asserting in this case.

6 Dated this 27th day of February, 2012.

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

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

13 Of Counsel:

14 ANN SCHEEL  
Acting United States Attorney

15 THOMAS C. HORNE  
16 Attorney General

17  
18 /s/ Robert P. Ventrella  
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**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 27th day of February, 2012, I electronically filed the foregoing with the Clerk of Court using the CM/ECF system to the foregoing:

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