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**UNITED STATES DISTRICT COURT**  
**CENTRAL DISTRICT OF CALIFORNIA, SOUTHERN DIVISION**

11 RICHARD K. NATLAND and  
12 KAREN F. NATLAND, individually  
13 and as Trustees of the RICHARD K.  
14 NATLAND AND KAREN F.  
15 NATLAND REVOCABLE INTER-  
16 VIVOS TRUST U/D/T/ MARCH 2,  
17 1990,

18 Plaintiffs,

19 vs.

20 ROBERT McGOWEN, an individual,  
21 McGOWEN, HURST, CLARK &  
22 SMITH, P.C., an Iowa professional  
23 corporation,

24 Defendants.

Case No. SACV 13-000495 JST (JPRx)

**STIPULATION AND ORDER  
THEREON GRANTING  
EXTENSION OF TIME WITHIN  
WHICH DEFENDANTS MAY  
ANSWER OR OTHERWISE  
RESPOND TO PLAINTIFFS'  
COMPLAINT**

Assigned to Hon. Josephine Staton  
Tucker  
Courtroom 10A

Complaint filed March 27, 2013

25 Plaintiffs RICHARD K. NATLAND and KAREN F. NATLAND, individually  
26 and as Trustees of the RICHARD K. NATLAND AND KAREN F. NATLAND  
27 REVOCABLE INTER-VIVOS TRUST U/D/T MARCH 2, 1990 ("Plaintiffs") and  
28 Defendants ROBERT McGOWEN and McGOWEN HURST CLARK and SMITH,  
P.C. ("Defendants"), through their respective counsel of record, hereby stipulate and  
agree as follows:

1. Plaintiffs filed their Complaint for: (1) Professional Malpractice-  
Accounting Malpractice, (2) Breach of Fiduciary Duty, (3) Negligent

1 Misrepresentation, (4) Fraudulent Concealment, (5) Constructive Fraud, (6) Unfair  
2 Competition Pursuant to Business & Professions Code sections 17200, et seq., and (7)  
3 Financial Elder Abuse, on March 27, 2013 ("Complaint"). The Summons and  
4 Complaint were served to Defendants on March 28, 2013.

5 2. Defense counsel was recently retained to represent Defendants in this  
6 matter, however, no formal appearance on Defendants' behalf has yet been made as  
7 the time to answer or otherwise respond to Plaintiffs' Complaint is currently April 18,  
8 2013.

9 3. Defendant ROBERT McGOWEN is associated with McGOWEN  
10 HURST CLARK & SMITH, P.C., which is an accountancy firm. Due to the pressures  
11 of the tax season deadline of April 15, 2013, defense counsel has not been able to fully  
12 consult with Defendants regarding the initial handling of this matter. Therefore, it  
13 was requested that Plaintiffs' counsel stipulate to a fifteen (15) day extension of the  
14 time in which Defendants may answer or otherwise respond to Plaintiffs' Complaint,  
15 from April 18, 2013 to May 3, 2013, to which Plaintiffs' counsel readily and  
16 professionally agreed.

17 4. The time for Defendants to answer or otherwise respond to the  
18 Complaint, which is presently on or before April 18, 2013, shall be extended pursuant  
19 to this Stipulation by fifteen (15) days, to on or before May 3, 2013.

20 5. Electronic, facsimile and counterpart signatures to this Stipulation shall  
21 be sufficient as though the same were an original.

22 IT IS SO STIPULATED.

23 Dated: April 17, 2013

By: 

24 Timothy S. Noon  
25 Julianne Mizer  
26 NOON & ASSOCIATES, APC  
27 Attorneys for Defendants ROBERT  
28 McGOWEN and McGOWEN HURST CLARK  
& SMITH, P.C.

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1 Dated: 4/17, 2013

By: 

2 Ronald Rus  
3 Stephen R. Cook  
4 RUS, MILIBAND & SMITH  
5 Attorneys for Plaintiffs RICHARD NATLAND  
6 and KAREN NATLAND, individually and as  
7 Trustees of the Richard K. Natland and  
8 Karen F. Natland Revocable Inter-vivos Trust  
9 U/D/T March 2, 1990

7  
8 **ORDER**

9 Having reviewed and considered the Parties' Stipulation and Order Thereon  
10 Granting an Extension of Time Within Which Defendants May Answer or Otherwise  
11 Respond to Plaintiffs' Complaint by fifteen (15) days, and GOOD CAUSE  
12 APPEARING THEREFOR, the Court orders as follows:

13 1. Defendants shall have up to and including May 3, 2013 to file an answer  
14 or otherwise respond to Plaintiffs' Complaint.

15 **IT IS SO ORDERED.**

16 Dated: \_\_\_\_\_

17 HON. JOSEPHINE STATON TUCKER  
18 JUDGE OF THE SUPERIOR COURT  
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