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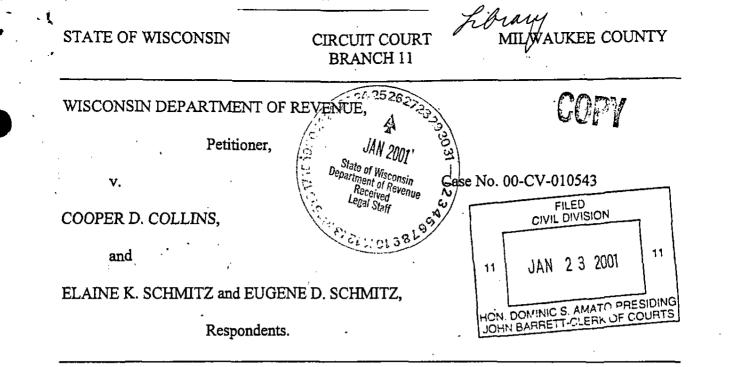
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ORDER STAYING FURTHER PROCEEDINGS

Upon the stipulation of the parties, by their respective attorneys,

IT IS ORDERED THAT further proceedings in this matter are stayed pending the final

outcome, including any subsequent appeals, of the decision in David L. Gilbert v. Wisconsin

Department of Revenue, Ct. App., Pist. II, No. 00-2154. Dated this 2001day of BY THE COURT:

DOMINIC S. AMATO Circuit Court Judge, Br. 11

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STATE OF WISCONSIN

CIRCUIT COURT BRANCH 11 MILWAUKEE COUNTY

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WISCONSIN DEPARTMENT OF REVENUE,

Petitioner,

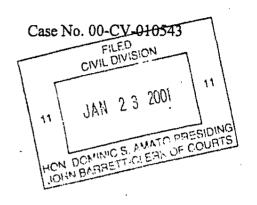
v.

COOPER D. COLLINS,

and

ELAINE K. SCHMITZ and EUGENE D. SCHMITZ,

Respondents.



STIPULATION TO STAY PROCEEDINGS

It is stipulated by and between the parties, by their respective attorneys, that the Court may enter an order staying this proceeding pending the final outcome, including any subsequent appeals, of the decision in *David L. Gilbert v. Wisconsin Department of Revenue*, Ct. App., Dist. II, No. 00-2154, which the parties represent has been fully briefed by counsel for petitioner and counsel for respondents in this case and involves issues virtually identical to those involved in this case.

Date: 1-12-01

JAMES E. DOYLE Attorney General

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F. THOMAS CREERON III Assistant Attorney General State Bar #1017280

Attorneys for Petitioner, Wisconsin Department of Revenue

HENAK LAW OFFICES, S.C.

ROBERT R. HENAK State Bar #1016803

Attorneys for Respondents, Cooper D. Collins, Elaine K. Schmitz and Eugene D. Schmitz

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Date: