UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

In re:

HILLSBOROUGH HOLDINGS CORPORATION, ET AL.,

Debtors.
_____/

Case Nos. 8:89-bk-9715-KRM through 8:89-bk-9746-KRM and No. 8:90-bk-11997-KRM

HILLSBOROUGH HOLDINGS CORPORATION, ET AL.,

Plaintiffs,
v.

UNITED STATES OF AMERICA,

Defendant.
_____/

Adv. No. 8:91-ap-313-KRM

PLAINTIFFS' INITIAL RESPONSE IN OPPOSITION TO UNITED STATES' MOTION FOR ENTRY OF JUDGMENT

Plaintiffs, HILLSBOROUGH HOLDINGS CORPORATION, et al., by and through their undersigned counsel, file the Initial Response in Opposition to United States' Motion for Entry of Judgment, and, in support thereof, state:

1. On June 24, 2015, the United States filed a Motion for Entry of Judgment (Doc. No. 439 (the "**Motion")**. The Motion requests that this Court enter a judgment consistent with the terms of a purported "settlement."

2. The Plaintiffs deny that any settlement between the parties exists or that Defendant has standing to seek approval for what it unilaterally contends to be the terms of a settlement. The Motion omits correspondence setting forth material unresolved terms of the global settlement discussions.

3. The Plaintiffs file this Response to provide notice that they oppose the Motion and the relief requested therein and reserve the right to supplement this Response to provide additional details pursuant to an appropriate schedule to be established by this Court, consistent with the Bankruptcy Rules and the Local Rules. The Plaintiffs further reserve the right to an evidentiary hearing on the Motion.

WHEREFORE, Plaintiffs respectfully request the Court deny the Motion and grant such other and further relief as may be just.

/s/ *Scott A. Stichter*
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COUNSEL FOR PLAINTIFF

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and accurate copy of the foregoing Initial Response in Opposition to United States' Motion for Entry of Judgment was furnished by electronic, CM/ECF transmission on June 25, 2015, to

Robert L. Welsh
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 14198
Ben Franklin Station
Washington, D.C. 20044

/s/ *Scott A. Stichter*
Scott A. Stichter

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