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12 NI ED A E DI RIC CO R FOR HE
 13 CEN RAL DI RIC OF CALIFORNIA

15	MARIN R. ARANA, <i>et al.</i> ,)	N . AC 12-01137 CBM
16)	(AJ)
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20	JANE NAPOLI ANO, D H ; <i>et al.</i> ,)	
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24	ALEANDER B O GARCIA, RICHARD L.) FI CH, HOLGA MARINE , MAR HA)	
25	RE E ,)	H : A 5, 2013
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27	P - -)	, C N . 2
28)	H . C B. M

1 *Additional co-counsel for intervening plaintiffs Bustos Garcia and Fitch:*

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CEN ER FOR H MAN RIGH AND
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P A.
C R. H

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B A M. P

LA OFFICE OF MAN LKIN & BENNE
G H. M
R M.

// P A. _____

// C R. H _____

Attorneys for plaintiffs-in-intervention

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14 MAR IN R. ARANA , ,) N . AC 12-01137 CBM
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18 P ,) A HORI IE IN PPOR OF
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20 JANE NAPOLI ANO,)
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25 ALE ANDER B O GARCIA, RICHARD L.) H : A 5, 2013
26 FI CH, MAR INE , MAR HA RE E ,) : 10:00 . .

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28 B. M

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ABLE OF AUTHORITIES

CASES

Arakaki v. Cayetano, 324 F.3 1078, 1083 (9 C .), cert. denied, 540 . . 1017 (2003) 5

Donnelly v. Glickman, 159 F.3 405 (9 C . 1998) 5

In re General Motors Corp. Pick-Up Truck Fuel Tank Prods Liab. Litig., 55 F.3 768,
785 (3 C . 1995) 7

Officers for Justice v. Civil Service Commission of the City of San Francisco, 934 F.2
1092 (9 C . 1991) 6

Rodriguez v. W. Publishing Corp., 563 F.3 948 (9 C . 2009) 7

Spangler v. Pasadena City Bd. of Education, 552 F.2 1326 (9 C . 1977)..... 11

United States v. Windsor, N . 12-307 4

STATUTES AND RULES

D M A , 1 . .C. 7 1

8 . .C. 1182()(9)(B) 4

8 . .C. 1101, et seq 1

R 24(), F .R.C .P 5

R 24()(1), F .R.C .P 10

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MEMORANDUM OF POINT AND AUTHORITIES

IN SUPPORT OF MOTION TO DISMISS

I. INTRODUCTION

Section 3 of the Defense of Marriage Act, 1 U.S.C. § 7 (DOMA),¹

prohibits the recognition of same-sex marriages.

Section 8 of the Internal Revenue Act, 26 U.S.C. § 1101, *et seq.* (INA).

Section B of the Act, 26 U.S.C. § 1101(b)(1)(A), provides that DOMA §

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DOMA §

Id. § 14.²

¹ DOMA § 3 :

I, the Secretary of the Department of Health and Human Services, do hereby

certify that the information provided to me by the

Department of Health and Human Services is true and correct.

² O.J. 26, 2013, C DOMA F A . . . C . *United States v. Windsor*, 135 S.Ct. 2675, 2013 WL 4921, 2013 LEXIS 3196928 (J 26, 2013).

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. *Id.* 7-8.

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1 . .C. 1101 *et seq.*, D H 3
2 D M A , 1 . .C. 7.
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4 *Id.* 12.
5 F , C D L ,
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11 P D L
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14 - O 5, 2012 M M .
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18 O 5, 2012.
19 O D P I , D . 128, 8 ().
20 A - -
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23 R L.F , H M , M R , -
24 . *See D A B G , J*
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26 11, 2013, E 56 ; D H M , N 6, 2012,
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28 P E 18 (D . 93).

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. *Donnelly v. Glickman*, 159 F.3 405, 409 (9 C . 1998).

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. *Arakaki v. Cayetano*, 324 F.3 1078, 1083

(9 C .), *cert. denied*, 540 . . 1017 (2003). I

A Intervention is timely.

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. *Officers for Justice v. Civil Service Commission of the City of San Francisco*, 934 F.2 1092, 1095 (9 C . 1991). A ,

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B G O 5, 2012. D
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B Intervening plaintiffs have significant interests at stake in this litigation.
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. Cf. *Rodriguez v. W. Publishing Corp.*, 563 F.3 948, 968 (9 C . 2009) (

); *In re General Motors Corp. Pick-Up Truck Fuel Tank Prods*

Liab. Litig., 55 F.3 768, 785 (3 C . 1995) (C

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**C Resolution of this action will affect intervening plaintiffs' ability to
protect their interests.**

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D Intervening plaintiffs are possibly imperfectly represented by plaintiff DeLeon with respect to interim relief and standing.

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Spangler v. Pasadena City Bd. of Education, 552 F.2 1326, 1329 (9 C . 1977).

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I CONCLUSION
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D : J 8, 2013.

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CERTIFICATION OF PERFORMANCE

AC 12-01137 CBM (AJ)

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