UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
vs.	)	Case No. 4:10CV01561 AGF
	)	
JOHN P. ARTHUR, et. al.,	)	
	)	
Defendants.	)	

MEMORANDUM AND ORDER

This matter is before the Court on the United States of America's motion for summary judgment (Doc. No. 46), the response of Defendant Tandy Thompson ("Thompson") thereto (Doc. Nos. 63 and 73), and the motion of William C. McIlroy, Trustee, ("Trustee") for Order of Discharge and Allowance of Attorney's Fees (Doc. No. 79). For the reasons set forth below, the motion of the United States will be granted, and the motion of the Trustee will be granted in part and denied in part.

BACKGROUND

The United States commenced this action to reduce to judgment Defendant John P. Arthur's ("Arthur") unpaid federal tax assessments for the years 1994 through 1998 and 2001 through 2005, and to foreclose on federal tax liens on four parcels of real property

described in the complaint as "Parcels A,[1] B,[2] C,[3] and D."[4] Parcel A is located in St.

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[1] The legal description of Parcel A is: Lot 1 of Pelham Estates, as per plat thereof recorded in Plat Book 259 Page 32 of the St. Louis County Records. The physical address of Parcel A is 12804 Pelham Estates Drive, St. Louis, Missouri 63131.

[2] The legal description of Parcel B is: The Southeast Fourth of the Northwest Quarter of Section 19, Township 53 North, Range 2 West, except one-half acre off the North part thereof, to be laid off in a parallelogram so as to include two springs. 40 acres the Northwest Quarter of the Southeast Quarter, 40 acres the Northeast Quarter of the Southwest Quarter and 10 acres being Lot "F" of the Subdivision of Lot 2 of the Southwest Qr., all in Section 19, Township 53, Range 2 West of the 5th Principal Meridian. The physical address of Parcel B is 16721 Pike 289, Bowling Green, Missouri 63334.

[3] The legal description of Parcel C is: An undivided one-half interest in and to a strip of land 16 feet wide, commencing at the center of Section 19 in Township 53North, Range 2 West, thence West to the Northwest corner of the Northeast Quarter of the Southwest Quarter of said Section 19,Township 53 North, Range 2 West, thence South one-half Quarter to the Northeast corner of the 10 acre tract known and designated as Lot "F" of the subdivision of Lot No. 2 of the Southwest Quarter of said Section 19, Township 53 North, Range 2 West, thence West on the North Side of said Lot "F" of said Subdivision One Quarter of a mile to the road running North and South on the West side of said Lot "F," the same being 16 feet wide off of the North side of said Northeast Quarter of the said Southwest Quarter, and off the West side of said Northeast Quarter of said Southwest Quarter and also off the North side of said Lot "F" of said subdivision of said Lot No. 2; said 16 feet of ground being for road purposes. The physical address of Parcel C is 16721 Pike 282,Bowling Green, Missouri 63334.

Although not a material fact in this case, there is a discrepancy in the record involving the address of Parcel C. Arthur testified that the address of Parcel C is 16721 "Pike 289" rather 16721 "Pike 282," as reflected in the amended complaint in this action. However, the Pike County Assessor's records show the property address as "Pike 282."

[4] The legal description of Parcel D is: All of Lots "D" and "E" of the James M. Martin's Subdivision of the Southwest Quarter of Section Nineteen (19) in Township Fifty three (53) North, Range Two (2) West, and being a part of Lot 2 of said Sub-division each of said Lots "D" and "E" hereby conveyed contains 10 acres, and 20 acres in all, is hereby conveyed. The physical address of Parcel D is 16803 Pike 289, Bowling Green, Missouri 63334.

Louis County, Missouri, and Parcels B, C, and D are located in Pike County, Missouri.

Acting pursuant to 26 U.S.C.§ 7403(b), the United States named Thompson and Community State Bank ("CSB") as Defendants[5] in this action because of their claimed interests in the properties. CSB claimed security interests in Parcels B, C, and D under a deed of trust dated July 3, 2003 ("CSB Deed of Trust"), arising from loans made to Arthur and Thompson. The United States and CSB stipulated that CSB's interests in Parcels B, C, and D were superior to the United States' federal tax liens on the parcels. (Doc. No. 35.) CSB claimed no interest in Parcel A.

Thompson claims an interest in all four parcels. After the filing of this action, Thompson filed two state court actions against Arthur involving, among other things, the four parcels at issue in this case. She failed to name the United States as a party defendant in those cases, and the United States intervened in those actions, subsequently removing them to this Court.[6]

The United States has moved for summary judgment, asserting that there is no genuine dispute of fact and that, as a matter of law, (1) Arthur's unpaid taxes should be reduced to judgment; (2) the United States has valid federal tax liens on Arthur's real estate; (3) those liens should be foreclosed; and (4) the net sale proceeds from that real estate should be distributed to the interests determined by this Court.

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[5] The United States also named the Missouri Department of Revenue ("MDR") as a Defendant, but the Court dismissed the MDR as a party because it claimed no interest in the subject parcels.

[6] By agreement of the parties, proceedings in those two lawsuits have been stayed pending a ruling in this case.

On November 18, 2011, after the filing of the United States' motion, CSB gave timely notice to the Internal Revenue Service ("IRS") of its intent to foreclose on its interests in Parcels B, C, and D. CSB thereafter foreclosed on those properties and intervened in this action by interpleader, depositing the surplus sale proceeds of $236,408.44 into the Court's registry. (Doc. No. 35 at ¶ 2.) Thereafter, the Court dismissed CSB as a party, substituting the Trustee for CSB as Defendant. In addition to an order of discharge, the Trustee seeks to recover attorney's fees attributable to the interpleader. The United States opposes the request for fees on the ground that such recovery will impermissibly reduce its own recovery on the tax lien.

Upon review of the record before it the Court finds the following undisputed facts. Arthur, a licensed Doctor of Veterinary Medicine, performed services as a veterinarian from 1967 to December of 2010. He earned income as a veterinarian for the tax years 1994 through 1998 and 2001 through 2005, but failed to file federal income tax returns for 1994 through 1998 and to report the taxes he owed on account of that income. Due to Arthur's failure to file his returns for tax years 1994 through 1998, the IRS examined Arthur's income for those years and issued examination reports. Arthur signed the examination reports, thereby consenting to the immediate assessment and collection of the taxes, penalties and interest detailed in them. The earliest of these assessments occurred on September 4, 2000. Thereafter, Arthur failed to timely file his federal income tax returns for the years 2001 through 2005 or to pay the taxes reported on his late-filed returns for those years. Based on the signed examination reports for 1994 through 1998 and Arthur's late-filed returns for 2001 through 2005, the IRS assessed

federal income taxes, penalties, and interest against Arthur for these periods, on the dates and in the amounts indicated below:

Tax Year	Date Assessed	Tax Assessed	Tax Penalty Assessed	Interest Assessed
1994	09/04/00	$16,316	$2,727.77	$ 5,388.38
1995	09/11/00	12,607	3,832.22	5,677.24
1996	09/04/00	20,727	10,943.72	8,287.44
1997	09/04/00	48,017	8,225.92	4,192.24
1998	09/04/00	21,807	11,353.02	3,369.49
2001	01/12/04	463	124.36	29.64
2002	01/05/04	4,635	1,209.54	1,251.44
2003	07/07/08	10,013	4,889.04	3,919.11
2004	07/07/08	6,954	3,119.95	2,241.12
2005	06/30/08	5,224	1,880.64	1,112.86

Arthur and Thompson had a relationship for over 21 years, but the nature of their relationship is unclear and, during this case, they have given conflicting statements under oath regarding their marital status.[7] During the course of their association, and as discussed below, they jointly or individually acquired the parcels at issue in this case.

On October 13, 1989, Arthur and Thompson acquired Parcel A as joint tenants with the right of survivorship through a general warranty deed. (Doc. Nos. 43, 44, and 48-14.) On May 1, 1998, Russell and Alice Benfield ("the Benfields") conveyed Parcel B to Arthur under a general warranty deed. (Doc. Nos. 43, 44 and 48-15.) On May 1, 1998, the Benfields also transferred to Arthur by a quit claim deed, an undivided one half

[7] These inconsistencies are not material to the case in its current posture because Thompson's asserted interests in the subject properties do not depend upon her marital relationship, if any, with Arthur. In addition, the United States apparently concedes that Thompson has enforceable interests in Parcels B, C, and D as a result of the May and June 2001 conveyances of those properties.

interest in Parcel C. (Doc. Nos. 43, 44 and 48-16); (Doc. No. 48-29, Dep. of Pike County Title Company ("PCTC") Designee William McIlroy ("PCTC Dep."); at 42:6-9.)

Prior to the closing for the purchase of Parcels B and C, PCTC sent Arthur a title insurance commitment for Parcel B, listing "John P. Arthur" as the "Proposed Insured." (Doc. No. 48-23; PCTC Dep. 12:11-13). PCTC also required that Arthur provide in writing the name of anyone not referred to in the title insurance commitment who was to obtain an interest in Parcel B. *Id.*; PCTC Dep. 13:8-21; 14:1-11. Arthur did not add any other persons, and PCTC has no record of any written statement from any source indicating that Thompson would receive an interest in Parcel B or of a request by Arthur or Thompson to include Thompson's name on any of the documents involving Arthur's purchase of Parcels B and C from the Benfields. PCTC Dep. at 8:8-22; 9:1-5; 50:6-11.

Arthur's signature appears on the documents executed on May 1, 1998, the date on which the Benfields conveyed Parcels B and C. The purchase agreement, the buyer's settlement statement, the earnest money check, the acknowledgment form delivered to his realtor, and the quit claim deed bear Arthur's name or signature, as appropriate, and do not bear Thompson's signature or otherwise make reference to her. (Doc. Nos. 48-18, 48-19, 48-20, 48-21, 48-22); PCTC Dep. 26:18-22; 27:1-4; (Doc. No. 48-27, Dep. of John Arthur ("Arthur Dep."), at 80:6-22; 88:10-14; 89:3-15; 92:5-11; 94:11-15.)

Thompson was not present when the contract for the purchase of Parcels B and C was signed by Arthur or the Benfields and she did not execute either of the lines on that contract designated for the buyer's signature. Thompson testified on deposition that the

contract reveals that only Arthur signed it as the buyer. (Doc. No. 48-28, Dep. of Tandy Thompson ("Thompson Dep."), at 90:15-22.)

In addition, Thompson testified that shortly after Arthur and the Benfields executed the purchase agreement for parcels B and C and before the closing, she saw a copy of the purchase agreement and realized that she had not signed it, but has no recollection as to why she did not sign the purchase agreement. She further testified that despite this realization, she decided that her failure to sign the purchase agreement was a "moot point." She testified: "The offer had been accepted. Why did my name need to be added?" (Doc. No. 80-1, Thompson Dep. at 90:15-22; 91:14-22; 92:1-6; 94:6-12.)

Thompson attended the closing on Parcels B and C but did not sign the buyer's declaration or any other document related to the sale "[b]ecause it wasn't passed to [her]." (Doc. No. 80-1; Thompson Dep. 95:1- 96:-11.) She testified that because no documents were passed to her for signature at the closing, she assumed that her signature was not necessary and that it never occurred to her that she had been "omitted" from the purchase. *Id.*

The federal tax assessments relating to tax years 1994 through 1998 were issued against Arthur on September 4 and September 11, 2000. Thereafter on May 20, 2001, Arthur and Thompson entered into a contract to purchase Parcel D from Benjamin and Jayne Yoder ("the Yoders"). (Doc. Nos. 43, 44, 48-10, and 48-17; Thompson Dep. at 85:15-22; 86:1-5.)

On June 29, 2001, after the federal tax assessments for 1994 through 1998 were issued against Arthur, Arthur and Thompson, "husband and wife," executed and filed a

general warranty deed conveying Parcels B and C to themselves as "husband and wife." (Doc. Nos. 43, 44, and 48-9.) On that same day, the Yoders transferred Parcel D to Arthur and Thompson under a general warranty deed. *Id.*

During 2004 and 2008 the IRS assessed additional delinquent tax liabilities against Arthur for tax years 2001 through 2005. On May 1, 2009 and July 14, 2009, the IRS filed a notice of its federal tax liens against Arthur for all of the subject tax years in St. Louis and Pike Counties, respectively. Revenue Officer Brown Decl. at ¶¶ 4 and 5. Arthur does not contest that he owes federal income taxes for 1994 through 1998 and 2001 through 2005 in the amounts assessed or that his taxes for these years remain unpaid.[8] (Arthur Dep. at 64:2-8, 18-22; 65:1-12.)

Applicable Law

Rule 56(a) of the Federal Rules of Civil Procedure provides that summary judgment shall be entered "if the movant shows that there is no genuine dispute as to any material fact and that the movant is entitled to judgment as a matter of law." In ruling on a motion for summary judgment, a court is required to view the facts in the light most favorable to the non-moving party and must give that party the benefit of all reasonable inferences to be drawn from the record. *Sokol & Assocs., Inc. v. Techsonic Indus., Inc.*, 495 F.3d 605, 610 (8th Cir. 2007); *Davis v. Walt Disney Co.*, 430 F.3d 901, 903 (8th Cir. 2005). The burden of demonstrating that there are no genuine issues of material fact rests on the moving party. *Celotex Corp. v. Catrett*, 477 U.S. 317, 323 (1986). "'Mere

[8] As of November 21, 2011, the amounts owed totaled $311,262.

allegations not supported with specific facts are insufficient to establish a material issue of fact and will not withstand a summary judgment motion."' *Depositors Ins. Co. v. Wal-Mart Stores, Inc.*, 506 F.3d 1092, 1095 n.3 (8th Cir. 2007) (quoting *Henthorn v. Capitol Commc'n, Inc.*, 359 F.3d 1021, 1026 (8th Cir.2004)). To be material, a factual issue must potentially "'affect the outcome of the suit under the governing law."' *Depositors Ins. Co.*, 506 F.3d at 1096. An issue of fact is genuine if it has a real basis in the record; and, a genuine issue of fact is material if it "might affect the outcome of the suit under the governing law." *Hartnagel v. Norman*, 953 F.2d 394, 395 (8th Cir. 1992) (citations omitted).

When considering a motion for summary judgment and viewing the evidence, the court is not permitted to "weigh evidence or make credibility determinations." *Kenney v. Swift Transp., Inc.*, 347 F.3d 1041, 1044 (8th Cir. 2003). To defeat a motion for summary judgment, the non-moving party "must demonstrate that at trial it may be able to put on admissible evidence proving its allegations." *JRT, Inc. v. TCBY Sys., Inc.*, 52 F.3d 734, 737 (8th Cir. 1995). Rule 56(c) requires that supporting and opposing affidavits "shall be made on personal knowledge, shall set forth such facts as would be admissible in evidence, and shall show affirmatively that the affiant is competent to testify to the matters stated therein[.]" *Brooks v. Tri-Systems, Inc.*, 425 F.3d 1109, 1111 (8th Cir. 2005). Consistent with these requirements, hearsay evidence will not be given effect in considering a motion for summary judgment. *Id.*; *Erickson v. Farmland Indus., Inc.*, 271 F.3d 718, 727 (8th Cir. 2001).

Discussion

Arthur does not contest the United States' motion for summary judgment in any manner; only Thompson opposed the motion. The United States has thus established that it is entitled to judgment against Arthur for the unpaid taxes, which, with penalty and interest, totaled $311,262 as of November 21, 2011. The United States has also established that it has valid federal tax liens on Arthur's interest in the real estate at issue (or its proceeds), and that its liens should be foreclosed. The question is to what extent those liens take priority over the interests of Thompson in Parcel A, and in the proceeds from the sale of Parcels B, C, and D.

In opposition to the United States' motion for summary judgment on its lien foreclosure claims, Thompson contends that, equitably, she is the "sole owner" of all four parcels at issue, or in the alternative, (2) that she has lien interests in Parcels B and C that attached prior to those of the United States. Thus, the dispute between Thompson and the United States hinges upon the question of whether Thompson had an interest in any of the parcels at issue and whether her interest was superior to Arthur's interest (as sole owner) or that of the United States under its federal tax liens.

The "[p]riority [of liens] for purposes of federal law is governed by the common-law principle that 'the first in time is the first in right.'" *Minnesota Dep't of Revenue v. United States*, 184 F.3d 725, 728 (8th Cir. 1999) (quoting *United States v. McDermott*, 507 U.S. 447, 449 (1993)). According to federal law, "'the priority of a lien depends on the time the lien attached to the property in question and became choate.'" *Id*. at 728 (quoting *Cannon Valley Woodwork, Inc. v. Malton Construction Co.*, 866 F.

Supp. 1248, 1250 (D. Minn.1994)). A federal tax lien attaches and becomes "choate" at assessment. *See* 26 U.S.C. §§ 6321 (providing that the consequence of unpaid taxes after assessment is "a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person"), and 6322 (providing that the lien arises at the time assessment of unpaid taxes is made against delinquent taxpayer). Therefore, the priority of a federal tax lien is based upon the time when the lien is assessed, not when it is filed. *See United States v. Jepsen*, 268 F.3d 582, 584-85 (8th Cir. 2001) (holding that a tax assessment creates a lien in favor of the United States on all property and rights to property pursuant to 26 U.S.C. §§ 6321, 6322); *Minnesota Dep't of Revenue*, 184 F.3d at 728 ("The lien arises automatically when the assessment is made and continues until the taxpayer's liability is either satisfied or becomes unenforceable due to the lapse of time."); *Horton Dairy Inc. v. United States*, 986 F.2d 286, 291 (8th Cir. 1993) ("Federal law determines choateness and the federal rule is that liens are perfected in the sense that there is nothing more to be done to have a choate lien-when the identity of the lienor, the property subject to the lien, and the amount of the lien are established.") (quoting *United States v. Pioneer Am. Ins. Co.*, 374 U.S. 84, 89 (1963) (internal quotations omitted)).

In this case, the earliest federal tax liens were assessed and became choate on September 4, 2000. A competing interest under state law, like that asserted by Thompson cannot take priority over those assessments unless (1) the state interest became choate before the federal tax assessment, *see Minnesota Dep't of Revenue*, 184 F.3d at 728, or (2) the state interest falls within the statutorily-defined exceptions to the IRS's lien

priority order. *See In re Nerland Oil, Inc.* 303 F.3d 911, 916-17 (8th Cir. 2002) (citing 26 U.S.C. § 6323.) Thompson does not assert that any of the statutorily defined exceptions apply here. Therefore, the Court will address only the nature of Thompson's alleged interests and the dates upon which they arose.

Thompson first contends that, equitably, she is the "sole owner" of all four Parcels because she contributed funds to their purchase and expended funds for their maintenance in amounts exceeding any monetary contribution from Arthur.

The Court concludes that this argument lacks a basis under Missouri law. State law determines the rights of claimants to property subject to federal tax liens. *See United States v. Craft*, 535 U.S. 274, 278 (2002). In her opposition Thompson cites no case law–and the Court is aware of none–suggesting that financial contribution toward the purchase or maintenance of real property creates a title interest in that property. Thompson's reliance on the interpretation of Missouri law set forth in *Neiman v. First Nat'l Bank of Joplin*, 420 S.W.2d 20, 22 (Mo. App. Ct. 1967) is misplaced. *Nieman* involved a judgment creditor's attempt to invade a joint bank account to satisfy the debt of one of the depositors. *Id.* *Nieman* in no way stands for the proposition that an individual may claim "sole ownership," of real property, not evidenced by deed or contract, on the basis of an alleged monetary contribution to the purchase or expenditures related to the maintenance of the property. Thus, Thompson's assertion that she is the "sole owner" of all the properties because she contributed funds to their purchase and upkeep is neither supported by the law nor by sufficient evidence to raise a genuine issue of fact.

Thompson next argues that her interest in Parcels B and C is superior to that of the United States because she obtained an interest in Parcels B and C in May of 1998, at the time of the Benfields' conveyance of those parcels, which was prior to the September 2000 federal tax assessments. In support of this contention, Thompson asserts that Arthur intended that she receive an interest in the property. She also references the handwritten letters "T.C." that appear on a copy of the purchase agreement for Parcels B and C, asserting the presence of these initials indicates that she signed the purchase agreement, and that, as a party to the agreement, she obtained an interest in Parcels B and C at that time.

The record before the Court does not support Thompson's argument. The undisputed facts are that Thompson was not present when the contract for the purchase of Parcels B and C was signed by Arthur or the Benfields and that she did not execute either of the lines on that contract designated for the buyer's signature. (Thompson Dep. at 90:15-20.) Thompson has testified that the purchase agreement clearly states that only Arthur signed it as the buyer. *Id.* She also has testified that she realized on the day of the closing that she had not signed the purchase agreement, but decided that this was a "moot point." (Thompson Dep. 90:8-10; 90:15-22; 91:14-22 ;92:1-7; 94:6-12.)

Even if Thompson subsequently placed her initials on a copy of the purchase agreement, doing so would not be sufficient to create an interest in these parcels under Missouri law unless she could also establish her intention to authenticate the writing as a signer. *Vess Beverages, Inc. V. Paddington Corp.*, 941 F. 2d 651, 654 (8th Cir. 1991) (citations omitted). Thompson has not provided, as required in opposition to a motion for

summary judgment, an affidavit or other sworn testimony that she, in fact, wrote the letters "T.C." on the contract at the time of the May 1998 conveyance with the intention of becoming a party to the agreement. Instead, she offers only her testimony that the letters "T.C." are her initials and appear on the purchase agreement next to a phone number and address that she and Arthur both used. (Thompson Dep. at 90:15-22; 91:1-13.) These facts, without more, are insufficient to refute the evidence on record that Arthur was the sole purchaser of Parcels B and C in May of 1998 or to create a material dispute as to whether Thompson acquired an interest in Parcels B and C before September 4, 2000.

Thompson further contends that the May 1, 1998 purchase agreement and the May 2, 1998 general warranty deed conveying Parcels B and C are subject to reformation for mutual mistake because they do not express the intent of the parties. In support of this position, Thompson offers Arthur's deposition testimony that he intended her to receive an interest in Parcels B and C as a result of the May 1998 conveyance, and her own testimony that a PCTC employee, now deceased, told her that PCTC erred in recording the deed for the properties.[9]

"'Reformation of a written instrument is an extraordinary equitable remedy and should be granted with great caution and only in clear cases of fraud or mistake.'" *Simpson v. Simpson*, 295 S.W. 3d 199, 205 (Mo. Ct. App. 2009) (quoting *Ethridge v.*

[9] Although Thompson's testimony is not clear as to the precise nature of the "error," the Court assumes, for purposes of this motion, that the statement relates to failing to include her as an owner.

Tierone Bank, 226 S.W.3d 127, 132 (Mo. 2007) (internal citation omitted). "The party seeking reformation must show that the writing fails to accurately set forth the terms of the actual agreement or fails to incorporate the true prior intentions of the parties." *Id.* The burden of proof is upon the party seeking reformation to show by clear, cogent, and convincing evidence: (1) a preexisting agreement whose terms are consistent with the proposed reformation; (2) a mistake, here, a scrivener's error; and (3) the mutuality of the mistake. *See Brown v. Mickelson*, 220 S.W. 3d 442, 448-49 (Mo. Ct. App.2007) (citing *Engelland v. LeBeau*, 680 S.W.2d 435, 437 (Mo. Ct. App. 1984). "To support reformation for mutual mistake, the evidence must be clear, cogent, and convincing and upon testimony entirely exact and satisfactory." *Simpson v. Simpson*, 295 S.W. 3d 199, 204-05 (Mo. Ct. App. 2009) (quoting *Elton v. Davis*, 123 S.W.3d 205, 212 (Mo. Ct. App. 2003)).

In addition, Missouri courts generally do not grant relief by way of reformation for a mistake of law as opposed to one of fact. *Thompson v. Volini*, 849 S.W.2d 48, 50-51 Mo. Ct. App. 1993 (citing *Hysinger v. Heeney*, 785 S.W.2d 619, 624 (Mo. Ct. App.1990) (vacated on other grounds)). Where the parties' understanding of the facts coincide, but they are mistaken as to the legal effect of those facts, it is generally recognized that there is no basis for relief on the ground of mutual mistake. *Hysinger*, 785 S.W.2d at 624-25 (citing *Rhodes v. Rhodes' Estate*, 246 S.W.2d 98, 102 (Mo. Ct. App.1952)).

Finally, when making a determination with respect to mutual mistake, the Court has a duty to consider the wording of the contract signed by the parties, their relationship

and the circumstances surrounding the execution of the contract. *Brown*, 220 S.W.3d at 449 (citing *Everhart v. Westmoreland*, 898 S.W.2d 634, 638 (Mo.Ct.App. 1995)).

Applying these principles, the Court must first determine whether Thompson has come forth with evidence by which a reasonable finder of fact could find, by clear and convincing evidence, that there was "a preexisting agreement" between the parties for Thompson to receive an interest in Parcels B and C. *See Thirty and 141 v. Lowe's Home Centers, Inc.*, 565 F.3d 443, 446 (8th Cir. 2009) (citing *Brown*, 220 S.W.3d at 449).

As noted above, Thompson testified that she was not present when the contract for the purchase of Parcels B and C was signed by Arthur or the Benfields, that she did not execute either of the lines on that contract designated for the buyer's signature, and that, the contract clearly reveals that only Arthur signed it as the buyer. (Doc. No. 80-1; Thompson Dep. at 94:6-12.) In addition, Thompson testified that she was aware on the day that Arthur and the Benfields executed the purchase agreement that she had not signed it, but decided that this was a "moot point." Moreover, although Arthur testified that he intended Thompson to receive an interest in Parcels B and C, he nowhere testifies that the parties had an agreement that Thompson would share title ownership. He plainly knew that she was not listed on the documents. The record indicates that he failed to designate Thompson as an additional purchaser on the title insurance declaration or any other document relating to the purchase of Parcels B and C from the Benfields. Likewise, the record contains no sworn testimony by Thompson that she and Arthur "agreed" that she would have a title interest in the property. Even accepting as true Thompson's testimony that she believed she was acquiring an interest in Parcels B and C, she also

testified that she realized that she had neither signed the purchase agreement nor executed any documents at the closing.

Upon review of the record and accepting as true the testimony of Thompson and Arthur as to their intentions and assumptions regarding the receipt by Thompson of an interest in Parcels B and C, the Court concludes that Thompson has not met her burden to show a preexisting agreement and asserts at most a mistake of law. The undisputed facts surrounding the execution of the documents, including Arthur's intention that Thompson receive, and her belief that she was receiving, an interest in Parcels B and C, could not have the legal effect of giving her an interest in Parcels B and C. She does not claim that she was unaware that her name did not appear on any of the documents or that she executed documents which were not given legal effect. She asserts instead that Arthur's intention that she receive an interest as well as her belief that she would receive such an interest was legally sufficient in the absence of her signature to convey her an interest in Parcels B and C. This is a mistake as to the legal effect of her actions or inactions and not as to the facts surrounding the execution of the May 1998 agreement.[10]

On the basis of these undisputed facts, the Court concludes that no rational jury could find, by clear and convincing evidence, a preexisting agreement for Thompson to obtain a title interest in Parcels B and C. In the absence of such an agreement,

[10] Clearly the parties knew how to purchase property in a manner that conveyed a title interest to Thompson, as their earlier purchase of Parcel A was by both, as joint tenants with right of survivorship.

Thompson's claim of mutual mistake fails as a matter of law. *See Brown,* 220 S.W.3d at 449.

In further support of her claim of mutual mistake, Thompson asserts that PCTC committed a "scrivener's error" by omitting her name from the May 1998 warranty deeds for Parcels B and C. She asserts that an employee of PCTC, now deceased, told her that the failure to include her name on the deed was a "mistake."

The United States correctly identifies this evidence as hearsay, as it is the statement of an unavailable declarant offered for the truth of the matter stated, namely that PCTC committed a scrivener's error in omitting Thompson's from the deed. On a motion for summary judgment, the Court may only consider hearsay evidence if it would be admissible at trial under an exception to the hearsay rule. *See JRT, Inc. v. TCBY Sys., Inc.*, 52 F.3d at 737. As the proponent of the evidence, Thompson bears the burden to establish its admissibility. *See Brunsting v. Lutsen Mtns. Corp.*, 601 F.3d 813, 818 (8th Cir. 2010).

Thompson asserts that the statement is admissible under Federal Rule of Evidence 804(b)(3), as a statement against interest. The Court need not determine whether the statement satisfies the hearsay exception as Thompson contends, because even if the statement were deemed admissible, it would not alter the Court's determination that Thompson is unable to demonstrate clear and convincing evidence of a preexisting agreement to convey her an interest in Parcels B and C. The proffered evidence, while relevant to the issue of whether a scrivener's error occurred, does not relate to the question of whether the parties agreed to convey a title interest to Thompson. *See Thirty*

and 141, 565 F.3d at 446. In the absence of a preexisting agreement to give Thompson an interest in Parcels B and C, the Court may not reach the question of whether a scrivener's error occurred.

Further, on the record before the Court, Thompson has failed to meet her burden to demonstrate that the title company employee's statement is admissible as an exception to the hearsay rule under Rule 804(b)(3). An unavailable declarant's statement may qualify as a statement against interest if, as judged by "a reasonable person in the declarant's position," the statement, when made, would only have been made if the person believed it to be true, because it "was so contrary to the declarant's propriety or pecuniary interest" or had "so great a tendency . . . to expose the declarant to civil or criminal liability." *Fed. R. Evid. 804(b)(3)*. Whether the statement was against interest "'can only be determined by viewing it in context' and will often require a delicate examination of the circumstances under which it was made." 2 *McCormick on Evidence* § 319 (6th ed.) (quoting *Williamson v. United States*, 512 U.S. 594, 602 (1994)). Here, as presented by Thompson, there is nothing to suggest that the alleged statement was against the declarant's pecuniary interest, or even that the employee would reasonably have believed that the statement would have exposed the title company to liability. According to Thompson, in the context of an additional purchase, the employee simply said there was an error, and that they would fix it, and that the correction would not cost Thompson anything. (Doc. No. 48-28; Thompson Dep. At 84:6-85:13.) This does not qualify as an admission against interest.

For these reasons the Court concludes that Thompson has not demonstrated a genuine issue of material fact that but for a mutual mistake her interest in Parcels B and C would be superior to those of the United States.

Distribution of the Foreclosure Sale Proceeds

The Court having determined that the United States is entitled to summary judgment on its claims concludes that the funds derived from the foreclosure of its liens should be distributed as follows.

Parcel A

With respect to Parcel A, the United States has demonstrated, and none of the parties have contested, that it has valid federal tax liens on this property. Thompson concedes that she and Arthur were each named in the warranty deeds for Parcels A (Doc. Nos. 48-14 and 48-17(D).) Thus, the Court concludes that, as a matter of law, the United States has valid liens on Parcel A on which it may legally foreclose and that those liens should be foreclosed. The United States will be entitled to recover one half of the net sale proceeds from Parcel A, attributable to Arthur's interest, and Thompson will be entitled to one-half, due to her joint ownership of that property.

Parcels B, C, and D

The United States demonstrated, and no party disputes, that it had valid tax liens on Parcels B, C, and D with respect to Arthur's interests at the time its summary judgment motion was filed. Upon CSB's sale of those parcels, the tax liens were discharged from the properties and attached to the surplus sale proceeds with the same priority as its liens had against the real property. *See* 26 U.S.C. § 7425(b); *Phelps v.*

United States, 421 U.S. 330, 334-335 (1975) (finding that federal tax lien attached to sale proceeds); *Tony Thornton Auction Serv., Inc. v. United States*, 791 F.2d 635, 638 (8th Cir. 1986) (determining that federal tax liens for unpaid tax liens on the surplus proceeds and those liens should be paid from the surplus sale proceeds).

With respect to Parcels B and C, the United States has also demonstrated, as a matter of law, that its liens are superior to Thompson's interests in Parcels B and C with regard to the taxes assessed in 2000. Thompson has not shown that a genuine fact dispute exists as to whether the United States' lien interests on Parcels B and C are prior to her claimed interests in those parcels. As such, the interest she took in 2001 in these two parcels was subject to the IRS liens. Therefore, the United States' tax liens for the years 1994 through 1998 attach to and may be satisfied from the proceeds of Parcels B and C prior to Thompson's claimed interests because, on September 4 and 11, 2000, at the time those liens became choate, Arthur was the only owner of Parcels B and C.

Because Thompson acquired a 50% interest in Parcels B and C by the time the IRS liens attached for tax years 2001-2005, the IRS liens for the period after 2001 may be foreclosed only against Arthur's 50% interest in any remaining funds from Parcels B and C.

The United States has also shown that it and Thompson are each entitled to half of the net sale proceeds from Parcel D because of Thompson and Arthur's joint ownership of those parcels. Thompson concedes that she and Arthur were each named in the warranty deeds for Parcel D. (Doc. No 48-17.)

The Trustee's Motion to Discharge and for Attorney's Fees

The Trustee moves for an order discharging him from the case and to recover attorney's fees and costs incurred in bringing the interpleader.

With respect to the request for discharge, the Court notes that the purpose of an interpleader action is to shield a disinterested stakeholder from the risk of multiple liability or inconsistent obligations when several claimants assert rights to a single stake. *See Essex Ins. Co. v. McManus*, 2003 WL 21693659 *1 (E.D.Mo. May 30, 2003) (citing *Dakota Livestock Co. v. Keim*, 552 F.2d 1302, 1306–07 (8th Cir.1977)). Where a stakeholder is disinterested and has deposited the stake into the Court registry, the Court may dismiss it from the interpleader action, leaving the claimants to prosecute their conflicting claims. *See Essex*, 2003 WL 21693659 at *1. The Court finds that these requirements are met here and that the Trustee is entitled to an order of discharge.

The United States opposes the Trustee's request for attorney's fees asserting that such an award will impermissibly reduce the United States' recovery under its prior lien from the proceeds of the sale of Parcels B, C, and D. Normally, a stakeholder who brings an interpleader action to achieve the resolution of conflicting claims is entitled to an award of attorney's fees and costs. *See South & Associates, P.C. v. Ford* , No.4:07CV2021 JCH, 2008 WL 2906857, at * 2 (E.D.Mo. Jul. 24, 2008)(citing *Byers v. Sheets*, 643 F.Supp. 695, 696–97 (W.D. Mo.1986)). However, such an award is prohibited by the Internal Revenue Code if its effect "'would be to diminish the amount recovered by the United States under a federal tax lien.'" *Id.* (quoting *Millers Mut. Ins. Ass'n of Ill.* v. Wassall, 738 F.2d 302, 303 (8th Cir. 1984)).

The Trustee contends that he is nonetheless entitled to an award of fees because the federal tax liens were extinguished by the sale of the properties. He further asserts that an award of attorney's fees should be made from the proceeds of the sale, and that any remaining funds should be distributed to Arthur and Thompson pursuant to the terms of the deed of trust.

Although the Trustee correctly asserts that under Missouri law, a foreclosure sale extinguishes junior liens, the extinction of junior liens on the real property does not affect the distribution of surplus proceeds to creditors after a foreclosure sale. *See In re Reid*, 73 B.R. 88, 90 (Bankr. E.D. Mo.1987). Therefore, the United States is entitled to recover the surplus proceeds from the foreclosure sale. *Stulz v. Citizen's Bank & Trust Co.*, 160 S.W.3d 423, 428 (Mo. Ct. App.2005) (citing *Jones v. Shepard*, 122 S.W. 764, 767 (1909)); *Strawbridge v. Clark*, 52 Mo. 21, 22 (1873); *Helweg v. Heitcamp*, 20 Mo. 569 (1855)). Because an award of attorney's fees to the Trustee could diminish the amount recovered by the United States under the federal tax lien, the Trustee's request for an award of attorney's fees will be denied, to the extent it would reduce the amount recovered by the United States. *See S & W Foreclosure Corp. v. .Okenfuss*, No. 4:09CV353 CDP, 2010 WL 106675, at *1 (E.D. Mo. Jan. 6, 2010).

Conclusion

Accordingly,

IT IS HEREBY ORDERED that the United States' motion for summary judgment (Doc. No. 46) is **GRANTED**. A separate judgment will accompany this Memorandum and Order.

IT IS FURTHER ORDERED that the Trustee's Motion for Discharge is **GRANTED**. (Doc. No. 79).

IT IS FURTHER ORDERED that the Trustee's Motion for an Award of Attorney's Fees is **DENIED** in part. (Doc. No. 79).

AUDREY G. FLEISSIG
UNITED STATES DISTRICT JUDGE

Dated this 27th day of April, 2012.

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
vs.	)	Case No. 4:10CV01561 AGF
	)	
JOHN P. ARTHUR, et. al.,	)	
	)	
Defendants.	)	

JUDGMENT

Pursuant to the Memorandum and Order filed on this date herein,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the United States is granted judgment on its claims against Defendant John P. Arthur with respect to his federal income tax liability for the years 1994 through 1998 and 2001 through 2005.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the United States is awarded judgment with respect to its federal tax liens relating to Parcels A, B, C, and D as identified in the Court's Memorandum and Order, and that the United States is entitled to foreclose on those liens.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the proceeds of those sales shall be divided between the United States and Defendant Tandy Thompson as follows. With respect to Parcel A, the United States will be entitled to recover one half of the sale proceeds and Thompson will be entitled to one half of the sale proceeds. With respect to Parcels B and C, the United States' tax liens for the years 1994 through 1998 shall first be satisfied in full from the proceeds of the sale of Parcels

B and C. After the satisfaction of the liens for tax years 1994 through 1998, Thompson will be entitled to one half of the remaining sale proceeds from parcel B and C, and the United States tax liens for the years 2001 through 2005 may be satisfied from the other half of the remaining proceeds. Finally, the United States and Thompson are each entitled to one half of the sale proceeds from Parcel D.

Audrey G. Fleissig

AUDREY G. FLEISSIG
UNITED STATES DISTRICT JUDGE

Dated this 27th day of April, 2012.

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF ARIZONA

Clemente Ranch Homeowners Association, Plaintiff, vs. Ernesto Bello, Jr., et al., Defendants.	No. CV-11-02496-PHX-ROS **ORDER**

The parties have submitted various stipulations and a joint motion to vacate the scheduling conference. The stipulations will be approved, the scheduling conference vacated, and the case closed.

Accordingly,

IT IS ORDERED the Stipulation (Doc. 17) is **APPROVED**.

IT IS FURTHER ORDERED the Stipulation (Doc. 18) is **APPROVED**. The Clerk of Court shall enter judgment in favor of Plaintiff and against Defendant Ernesto Bello, Jr. in the amount of $6,100.34.

IT IS FURTHER ORDERED the Stipulation (Doc. 19) is **APPROVED**.

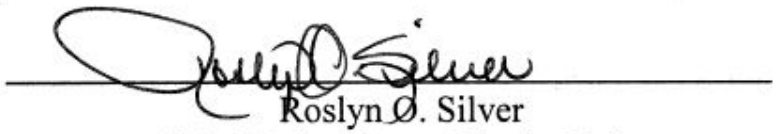
/

/

/

IT IS FURTHER ORDERED the Motion to Vacate (Doc. 20) is **GRANTED**. All deadlines and hearings, including the May 4, 2012 Rule 16 Scheduling Conference, are **VACATED**. The Clerk shall close this case.

DATED this 27th day of April, 2012.



Roslyn O. Silver
Chief United States District Judge

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA, Plaintiff, v. RICHARD W. CWYNAR and TINA A. CWYNAR, COUNTY OF NORTHAMPTON TAX ASSESSOR, PORTNOFF LAW ASSOCIATES, MARY LOUISE TREXLER, TAX COLLECTOR, LEHIGH TOWNSHIP, and PENNSYLVANIA DEPARTMENT OF REVENUE, Defendants.	)	No. 11-cv-03174-RBS

ORDER TO REINSTATE JUDGMENT AND ORDER OF SALE

THIS CAUSE comes before the Court on the United States' motion to reinstate the judgment and order of sale this Court entered on September 14, 2011. The Court vacated the judgment and order of sale in recognition of the bankruptcy petition Richard and Tina Cwynar had filed on July 28, 2011. That bankruptcy case has now been dismissed, and the judgment and order of sale should now be reinstated.

Accordingly, it is ORDERED, ADJUDGED, and DECREED:

1. The Clerk shall remove this matter from suspense.

2. The United States' motion to reinstate judgment and order of sale is GRANTED.

3. The Clerk shall enter judgment against Richard W. Cwynar and Tina A. Cwynar, as specifically provided in subparagraphs a and b below:

   a. Judgment is entered in favor of the United States and against defendants Richard W. Cwynar and Tina A. Cwynar for unpaid federal income taxes and statutory additions to tax for 1998 through 2007, in the amount of $201,636 as of May 23, 2011, plus statutory additions to tax thereafter accruing until paid;

   b. The United States has valid and subsisting liens against all property and rights to property belonging to defendants Richard W. Cwynar and Tina A. Cwynar.

4. The Court's order of sale dated September 14, 2011, is hereby reinstated.

5. The real property located at 559 Azalea Drive, Northampton, Pennsylvania, 18067, shall be sold as provided in the Court's order of sale dated September 14, 2011.

DONE and ORDERED this 27th day of April 2012.

HONORABLE R. BARCLAY SURRICK
United States District Judge

Faxed to C. Naylor
W. Bansell
D. Bockenstoe
U.S. & Certified Mail - Richard & Tina Cwynar
4/27/12

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF MISSISSIPPI
EASTERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 1:11-cv-187
	)	
THOMAS R. DABBS,	)	
DIANE K. DABBS,	)	
LEE COUNTY,	)	
	)	
Defendants.	)	

ORDER TO VACATE ORDER OF SALE AND DECREE OF FORECLOSURE

Upon consideration of the United States of America's motion to vacate the Court's order of sale and decree of foreclosure, it is hereby ordered:

ORDERED and ADJUDGED that the motion is GRANTED; and it is further

ORDERED that the Court's April 2, 2012 Order of Sale and Decree of Foreclosure is vacated.

SO ORDERED this 27th day of April, 2012.

/s/ MICHAEL P. MILLS
CHIEF JUDGE
UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF MISSISSIPPI

The below described is SIGNED.

Dated: April 27, 2012

JOEL T. MARKER
U.S. Bankruptcy Judge

Elizabeth R. Loveridge #6025
David A. Nill #8784
WOODBURY & KESLER, P.C.
265 East 100 South, Suite 300
P.O. Box 3358
Salt Lake City, UT 84110-3358
Telephone : (801) 364-1100

Attorneys for Chapter 7 Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH

In re: **FIRSTLINE SECURITY, INC.** Debtor(s).	Bankruptcy No. 08-20418 JTM Chapter 7

ORDER AUTHORIZING APPOINTMENT OF SPECIAL COUNSEL FOR THE TRUSTEE

Based upon the Ex Parte Motion to Authorize the Employment of Counsel ("Motion"), the Court, is fully apprised of the facts and the law, and for good cause appearing:

IT IS ORDERED that the Ex Parte Motion for Order Authorizing the Employment of Rachael Dioguardi of Rachael E. Dioguardi, Esp., P.C. ("Dioguardi, P.C."), which is located at 8B Commercial Street, Suite 3, Hicksville, New York 11801 is granted upon the terms and conditions contained therein.

1. Dioguardi, P.C. is authorized to submit monthly invoices, and the Trustee is authorized to pay from the estate such invoices for reasonable costs Dioguardi, P.C. incurs in collecting the Judgment.

2. Dioguardi, P.C. is authorized to retain 30% of the Recovered Amount as defined in the Motion.

CLERK'S CERTIFICATE OF SERVICE

I hereby certify that on this __ day of April 2012, I caused a true and correct copy of the foregoing **ORDER AUTHORIZING THE EMPLOYMENT OF SPECIAL COUNSEL FOR THE TRUSTEE** to be mailed, postage prepaid, to:

UNITED STATES TRUSTEE'S OFFICE
Attn: Rayla Meyer (via ECF)

Elizabeth R. Loveridge (via ECF)
WOODBURY & KESLER, P.C.
265 East 100 South, Suite 300
P.O. Box 3358
Salt Lake City, Utah 84110-3358

Letterbox Pictures, Inc.
74 Broadway
Amityville, NY 11701

Letterbox Pictures, Inc.
407 Park Ave South, Ste. 23A
New York, NY 10016

CERTIFICATE OF SERVICE

I hereby certify that on this 17th day of April 2012, I caused a true and correct copy of the foregoing **ORDER AUTHORIZING THE EMPLOYMENT OF SPECIAL COUNSEL FOR THE TRUSTEE** to sent via ECF to the registered users or to be mailed, postage prepaid, to:

UNITED STATES TRUSTEE'S OFFICE
Attn: Rayla Meyer (via ECF)

Letterbox Pictures, Inc.
74 Broadway
Amityville, NY 11701

Letterbox Pictures, Inc.
407 Park Ave South, Ste. 23A
New York, NY 10016

/s/ Raquel Beattie

The below described is SIGNED.

Dated: April 27, 2012

JOEL T. MARKER
U.S. Bankruptcy Judge

Elizabeth R. Loveridge #6025
David A. Nill #8784
WOODBURY & KESLER, P.C.
265 East 100 South, Suite 300
P.O. Box 3358
Salt Lake City, UT 84110-3358
Telephone : (801) 364-1100

Attorneys for Chapter 7 Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH

In re: **FIRSTLINE SECURITY, INC.** Debtor(s).	Bankruptcy No. 08-20418 JTM Chapter 7

ORDER AUTHORIZING APPOINTMENT OF SPECIAL COUNSEL FOR THE TRUSTEE

Based upon the Ex Parte Motion to Authorize the Employment of Counsel ("Motion"), the Court, is fully apprised of the facts and the law, and for good cause appearing:

IT IS ORDERED that the Ex Parte Motion for Order Authorizing the Employment of Rachael Dioguardi of Rachael E. Dioguardi, Esp., P.C. ("Dioguardi, P.C."), which is located at 8B Commercial Street, Suite 3, Hicksville, New York 11801 is granted upon the terms and conditions contained therein.

Filed: April 17th, 2012

Entered On Docket: 04/27/2012

1. Dioguardi, P.C. is authorized to submit monthly invoices, and the Trustee is authorized to pay from the estate such invoices for reasonable costs Dioguardi, P.C. incurs in collecting the Judgment.

2. Dioguardi, P.C. is authorized to retain 30% of the Recovered Amount as defined in the Motion.

CLERK'S CERTIFICATE OF SERVICE

I hereby certify that on this __ day of April 2012, I caused a true and correct copy of the foregoing **ORDER AUTHORIZING THE EMPLOYMENT OF SPECIAL COUNSEL FOR THE TRUSTEE** to be mailed, postage prepaid, to:

UNITED STATES TRUSTEE'S OFFICE
Attn: Rayla Meyer (via ECF)

Elizabeth R. Loveridge (via ECF)
WOODBURY & KESLER, P.C.
265 East 100 South, Suite 300
P.O. Box 3358
Salt Lake City, Utah 84110-3358

Letterbox Pictures, Inc.
74 Broadway
Amityville, NY 11701

Letterbox Pictures, Inc.
407 Park Ave South, Ste. 23A
New York, NY 10016

_____

CERTIFICATE OF SERVICE

I hereby certify that on this 17th day of April 2012, I caused a true and correct copy of the foregoing **ORDER AUTHORIZING THE EMPLOYMENT OF SPECIAL COUNSEL FOR THE TRUSTEE** to sent via ECF to the registered users or to be mailed, postage prepaid, to:

UNITED STATES TRUSTEE'S OFFICE
Attn: Rayla Meyer (via ECF)

Letterbox Pictures, Inc.
74 Broadway
Amityville, NY 11701

Letterbox Pictures, Inc.
407 Park Ave South, Ste. 23A
New York, NY 10016

/s/ Raquel Beattie

United States Bankruptcy Court
District of Utah

In re:
Firstline Security, Inc.
Debtor

Case No. 08-20418-JTM
Chapter 7

CERTIFICATE OF NOTICE

District/off: 1088-2 User: mkz Page 1 of 2 Date Rcvd: Apr 27, 2012
Form ID: pdfor1 Total Noticed: 3

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Apr 29, 2012.

tr Elizabeth R. Loveridge tr, Woodbury & Kesler, 265 East 100 South, Suite 300, P.O. Box 3358, Salt Lake City, UT 84110-3358
+Letterbox Pictures, Inc., 407 Park Ave South Ste. 23A, New York, NY 10016-8419
+Letterbox Pictures, Inc., 74 Broadway, Amityville, NY 11701-2702

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
NONE. TOTAL: 0

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

aty* Elizabeth R. Loveridge tr, Woodbury & Kesler, 265 East 100 South, Suite 300, P.O. Box 3358, Salt Lake City, UT 84110-3358

TOTALS: 0, * 1, ## 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Apr 29, 2012 **Signature:** Joseph Speetjens

District/off: 1088-2 User: mkz Page 2 of 2 Date Rcvd: Apr 27, 2012
Form ID: pdfor1 Total Noticed: 3

The following persons/entities were sent notice through the court’s CM/ECF electronic mail (Email) system on April 27, 2012 at the address(es) listed below:
NONE. TOTAL: 0

IN THE UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

UNITED STATES OF AMERICA,	§	
	§	
Plaintiff,	§	
	§	
v.	§	Civil Action No. **3:09-CV-1075-L**
	§	
SALLY HAND-BOSTICK and ELIZABETH SPINELLI,	§	
	§	
Defendants.	§	

ORDER

The pretrial conference for this case was held on April 27, 2012. As explained during the pretrial conference, this case is currently set for trial on the court's four-week docket beginning May 7, 2012, and will commence either on May 8, 2012, or May 10, 2012, depending on the court's criminal docket. The court will notify the parties next week whether the trial of this case will begin on May 8, 2012, or May 10, 2012. If the trial begins on May 8, 2012, proceedings will commence at **9:30 a.m.** Otherwise, the proceedings will begin each day at **9 a.m.** and continue until **6 p.m.** with midmorning, lunch, and midafternoon breaks. The parties are **directed** to submit by **May 4, 2012,** a joint list of exhibits that they have no objections to and agree should be admitted, so that the court may pre-admit them.

It is so ordered this 27th day of April, 2012.

Sam A. Lindsay
United States District Judge

Dated: April 27, 2012

The following is ORDERED:

Judgment of nondischargeability entered per separate Order. Case will be closed upon resolution of all matters.

Judgment No. 12-11

TOM R. CORNISH
UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF OKLAHOMA

In re:	
Wren Eugene Hawthorne, Jr. & Jennifer Carely Knight-Hawthorne	Chapter 7 Case No: 11-80583-TRC
Debtors.	
Wren Eugene Hawthorne, Jr. & Jennifer Carely Knight-Hawthorne	
Plaintiffs,	Adversary Proceeding Case No: 11-08027-TRC
v.	
Massachusetts Department of Revenue,	
Defendant.	

AGREED ORDER

The Court considers this case pursuant to its authority under 11 U.S.C. § 105 and 28 U.S.C. § 1334. The parties agree that the personal income tax owed to the Massachusetts Department of Revenue for the periods ended December 31, 2004 and December 31, 2005 and subject to this adversary proceeding were excepted from the Discharge Order entered

on September 26, 2011 pursuant to 11 U.S.C. § 523(a)(1)(B)(i). The Court concurs, and hereby ORDERS as follows:

(1) The Massachusetts income tax liability for the periods ended December 31, 2004 and December 31, 2005 are not discharged by the Discharge Order entered on September 26, 2011.

(2) The Debtors remains personally liable to the Massachusetts Department of Revenue for the personal income tax liability for the periods ended December 31, 2004 and December 31, 2005.

(3) This Adversary Proceeding as it relates only to the Massachusetts Department of Revenue is now closed.

###

AGREED:

COMMONWEALTH OF MASSACHUSETTS, by and through Amy A. Pitter, Commissioner of the Massachusetts Department of Revenue By its attorneys, MARTHA COAKLEY ATTORNEY GENERAL OF MASSACHUSETTS /s/ Celine E. Jackson Celine E. Jackson (MA BBO #658016) Massachusetts Department of Revenue Litigation Bureau 100 Cambridge Street, P.O. Box 9565 Boston, MA 02114 Tel: (617) 626-3854 Fax: (617) 626-3796 jacksonc@dor.state.ma.us	WREN EUGENE HAWTHORNE, JR. JENNIFER CARELY KIGHT-HAWTHORNE Debtors By their attorney, /s/ Ron D. Brown Ron D. Brown (OBA # 16352) The Brown Law Firm, P.C. 320 S. Boston Suite 1139 Tulsa, OK 74120 Tel. (918) 585-9500 Fax: (866) 552-4874 ron.brown.2008@gmail.com

Dated: April 27, 2012

The following is ORDERED:

Judgment No. 12-11

TOM R. CORNISH
UNITED STATES BANKRUPTCY JUDGE

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF OKLAHOMA

IN RE:

WREN EUGENE HAWTHORNE Case No. 11-80583-TRC
JENNIFER CARELY KNIGHT-HAWTHORNE Chapter 7

Debtors.

WREN EUGENE HAWTHORNE, JR.
JENNIFER CARELY KNIGHT-HAWTHORNE

Plaintiffs,

vs. Adv. No. 11-8027-TRC

UNITED STATES OF AMERICA, ex rel. INTERNAL REVENUE SERVICE and MASSACHUSETS DEPARTMENT OF REVENNUE

Defendants.

JUDGMENT

This Judgment is rendered pursuant to the Agreed Order entered this date, in the United States Bankruptcy Court for the Eastern District of Oklahoma and Rule 9021, Fed. R. Bankr. P.

IT IS ORDERED, ADJUDGED AND DECREED that the Defendant, Massachusets Department of Revenue, be granted judgment of non-dischargeability against the Debtors/Plaintiffs, Wren Eugene Hawthorne, Jr. and Jennifer Carely Knight-Hawthorne, for the personal income tax liability of the Debtors for the periods ended December 31, 2004 and December 31, 2005.

FOR WHICH LET EXECUTION ISSUE.

###

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

THE LUBRIZOL CORPORATION, Plaintiff, v. UNITED STATES OF AMERICA, Defendant.	)	Case No. 1:12-cv-569 Judge Polster

ORDER

The Joint Motion for Stay filed by the plaintiff Lubrizol Corporation and the defendant United States of America is GRANTED.

This case is stayed until the United States Court of Appeals for the Sixth Circuit issues a decision in United States v. Quality Stores, Inc., Case No. 10-1563. That case involves the same issue raised by plaintiff in the Complaint, *i.e.*, whether severance pay is subject to FICA tax, and may become controlling precedent. After the Sixth Circuit issues a decision in Quality Stores, the parties shall file a joint status report within 30 days, advising the Court regarding whether the Sixth Circuit's decision is controlling in this matter and whether any further proceedings are necessary.

IT IS SO ORDERED.

Dated: 4/27/12

/s/Dan Aaron Polster
DAN AARON POLSTER
UNITED STATES DISTRICT JUDGE

ORDERED ACCORDINGLY.

Dated: April 27, 2012

George B. Nielsen, Bankruptcy Judge

Harold E. Campbell, Bar No. 005160
Ryan M. Hicks, Bar No. 026016
CAMPBELL & COOMBS
1811 South Alma School, Suite 225
Mesa, Arizona 85210
Phone: (480) 839-4828
Attorneys for Dustin Thomas Bowen and Nichole S. Bowen

Cindy L. Greene Bar No. 27001
CARMICHAEL & POWELL, P.C.
7301 North 16th Street, Ste. 103
Phoenix, Arizona 85020-5297
Phone: (602) 861-0777
c.greene@cplawfirm.com
Attorneys for Impact Marketing Group, LLC

IN THE UNITED STATES BANKRUPTCY COURT

IN AND FOR THE DISTRICT OF ARIZONA

In re N'GENUITY ENTERPRISES CO. Debtor.	CHAPTER 11 No. 2:11-28705-GBN
In re DUSTIN THOMAS BOWEN and NICHOLE S. BOWEN, IMPACT MARKETING GROUP, LLC, GFI/GLOBAL FINANCIAL INVESTMENTS, LLC, Debtors.	No. 2:12-01855-SSC No. 2:12-01856-EWH No. 2:12-01857-RJH **ORDER SHORTENING TIME FOR NOTICE AND FOR EXPEDITED HEARING**

The Court having reviewed the Application to Shorten Time for Notice and Expedited Hearing, and good cause appearing therefore,

NOW, THEREFORE, IT IS HEREBY ORDERED as follows:

CARMICHAEL & POWELL
PROFESSIONAL CORPORATION
ATTORNEYS AT LAW
7301 NORTH 16TH STREET, SUITE 103
PHOENIX, ARIZONA 85020-5297
(602) 861-0777

1. The Application to Shorten Time for Notice and for Expedited Hearing is granted.

2. The hearing on the Motion for Joint Administration of Cases shall be held on May 7, , 2012, at 11:00 a.m., Courtroom 702, 7th Floor, United States Bankruptcy Court, 230 North First Avenue, Phoenix, Arizona.

3. Each of the Debtors shall forthwith provide notice to their respective twenty largest creditors of the hearing and Motion for Joint Administration of Cases and file a Certification of Mailing concerning the same.

SIGNED AND DATED ABOVE

CARMICHAEL & POWELL
PROFESSIONAL CORPORATION
ATTORNEYS AT LAW
7301 NORTH 16TH STREET, SUITE 103
PHOENIX, ARIZONA 850020-5297
(602) 861-0777

UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF VIRGINIA
NORFOLK DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	
v.	)	Case No.: 2:12cv218
	)	
KENNETH L. NELSON, and	)	
	)	
WANDA B. NELSON,	)	
	)	
Respondents.	)	

NOTICE AND ORDER TO SHOW CAUSE

NOTICE: Kenneth L Nelson and Wanda B. Nelson are hereby notified that the United States has petitioned this Court for an order allowing the Internal Revenue Service to levy upon the real property located at 1500 Chessington Court, Virginia Beach, Virginia in order to sell it to satisfy part or all of your federal tax liabilities.

This Court has examined the petition of the United States and accompanying declaration, and it is hereby ORDERED that you have 21 days from the date of service of this order to file with the Clerk of the Court a written **OBJECTION TO PETITION**.

It is FURTHER ORDERED that if you file a written **OBJECTION TO PETITION** with the Clerk of Court, then the Court will hold a hearing, at which you must appear, on June 27, 2012 at 10:00 a.m., at the Walter E. Hoffman United States Courthouse, 600 Granby Street, Norfolk Virginia to consider your objections.

It is FURTHER ORDERED that, in addition to filing your **OBJECTION TO PETITION** with the Clerk of the Court, you must also mail a copy of your **OBJECTION TO PETITION** to each of the attorneys for the United States, on or before the filing date, at the following addresses:

ARI D KUNOFSKY
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 227
Ben Franklin Station
Washington, D.C. 20044

Joel E. Wilson
Assistant United States Attorney
Eastern District of Virginia
World Trade Center
101 W. Main Street, Suite 8000
Norfolk, Virginia 23510

If you do not file an OBJECTION TO PETITION within 21 days of service of this order, or if you file an OBJECTION TO PETITION but fail to appear before the Court as instructed, the Court may enter an order approving the levy on the real property located at 1500 Chessington Court, Virginia Beach, Virginia.

It is FURTHER ORDERED that a copy of this NOTICE AND ORDER TO SHOW CAUSE, together with the Petition and Declaration, shall be served upon Kenneth Nelson and Wanda Nelson within 21 days of the date of this order, by the United States Marshal or any Deputy U.S. Marshal, any Revenue Officer or other employee of the Internal Revenue Service, or by a private process server on behalf of the United States: **(a)** by delivering copies to Kenneth Nelson and Wanda Nelson, or **(b)** by leaving a copy at the dwelling or

usual place of abode of Kenneth Nelson and Wanda Nelson with a person of suitable age and discretion residing therein, or (c) by some other manner of service described in Fed. R. Civ. P. 4(e)(1).

Dated April 30, 2012

UNITED STATES MAGISTRATE JUDGE

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

P.J. HOSPITALITY, INC., a Michigan corporation,	)	
Plaintiff,	)	
v.	)	Civil No. 4:11-cv-13408-MAG-LJM
UNITED STATES OF AMERICA, DEPARTMENT OF TREASURY, INTERNAL REVENUE SERVICE,	)	Honorable Mark A. Goldsmith
	)	Magistrate Judge Laurie Michelson
Defendants.	)	

Stipulated Order to Continue Settlement Conference to June 19, 2012

Pursuant to Eastern District of Michigan Local Rule 7.1(a), plaintiff, P.J. Hospitality, Inc., and defendant, United States of America, by their undersigned attorneys, stipulate and agree that the May 3, 2012, settlement conference before Magistrate Judge Michelson be continued to June 19, 2012 at 10:00 a.m., thereby giving the parties additional time to discuss potential settlement of the case.

For Plaintiff,

/s/ with the consent of Jerry Abraham
JERRY ABRAHAM
Abraham & Rose, P.L.C.
30500 Northwestern Highway
Suite 410
Farmington Hills, Michigan 48334
Telephone: (248) 539-5040
Facsimile: (248) 539-5055
E-Mail: info@abrahamandrose.com

For Defendant,

/s/ Patrick B. Gushue
PATRICK B. GUSHUE
Trial Attorney, Tax Division
United States Department of Justice
P.O. Box 55, Ben Franklin Station
Washington, DC 20044
Phone: (202) 307-6010
Fax: (202) 514-5283
E-mail: Patrick.B.Gushue@usdoj.gov

ENTER: April 27, 2012

s/Laurie J. Michelson
United States Magistrate Judge

CERTIFICATE OF SERVICE

The undersigned certifies that a copy of the foregoing document was served on the attorneys and/or parties of record by electronic means or U.S. Mail on April 27, 2012.

s/Jane Johnson
Case Manager to
U.S. Magistrate Judge Laurie J. Michelson

WO

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF ARIZONA

United States, Plaintiff, vs. James Leslie Reading, et al., Defendants.	No. CV 11-00698-PHX-FJM **ORDER**

We have before us defendants' corrected motion to compel discovery (doc. 44), plaintiff's response (doc. 45), and defendants' reply (doc. 47). The parties have not complied with our scheduling order of September 2, 2011. "Motions, responses, and replies [on discovery matters] shall not exceed two pages each." (Doc. 22 ¶ 9). Defendants submitted a motion to compel which exceeded this page length and later submitted a corrected motion. But plaintiff's response and defendants' reply both exceed the two-page limit.

IT IS ORDERED that plaintiff file a two-page response to the motion to compel (doc. 44) on or before April 30, 2012. Defendants shall file their two-page reply within seven days from plaintiff's filing.

DATED this 26th day of April, 2012.

Frederick J. Martone

Frederick J. Martone
United States District Judge

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
Western Division

In Re: Daniel Sartori Susan Sartori	)	BK No.: 11-82067 Chapter: 13 Honorable Manuel Barbosa
Debtor(s)	)	

ORDER ON MOTION TO MODIFY CHAPTER 13 PLAN

THIS MATTER coming to be heard on the Debtors' Motion to Modify their Chapter 13 Plan, the Court having jurisdiction, with due Notice having been given to all parties in interest, and the Court now being fully advised in the premises;

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that

A. The confirmed Chapter 13 Plan is modified, decreasing Debtors' payment from $1,250 per month to $950 per month.
B. The base is hereby reduced to $60,000.00.

Enter:

Dated: APR 27 2012

United States Bankruptcy Judge

Prepared by:

Attorney Scott E. Hillison
Bernard J. Natale, Ltd.
6833 Stalter Drive
Suite 201
Rockford, IL 61108
(815) 964-4700

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND

UNITED STATES OF AMERICA	*	
Plaintiff	*	
vs.	*	CIVIL ACTION NO. MJG-11-2929
ROBERT SHRINER, et al.	*	
Defendants	*	

* * * * * * * * *

SCHEDULING ORDER

In accordance with the agreement of counsel:

1. By May 30, 2012, Defendants shall respond to the Complaint.

2. Discovery may commence immediately and shall be concluded by October 31, 2012.

3. Any summary judgment motion shall be filed by November 30, 2012.

SO ORDERED, on Friday, April 27, 2012.

/s/
Marvin J. Garbis
United States District Judge

The Honorable Robert J. Bryan

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA Plaintiff, v. TERRY L. SMITH, both individually and as trustee for the TERRY L. SMITH AND LOUISE A. SMITH FAMILY REVOCABLE LIVING TRUST; LOUISE A. SMITH, both individually and as trustee for the TERRY L. SMITH AND LOUISE A. SMITH FAMILY REVOCABLE LIVING TRUST; BLUE BEAR COMPANY; HSBC BANK NEVADA, N.A.; and JEFFERSON COUNTY Defendants.	Civil No. 11-05101-RJB ORDER ENTERING DEFAULT AGAINST DEFENDANT BLUE BEAR COMPANY

This matter is before the Clerk of Court on the United States' Request for Entry of Default Against Defendant Blue Bear Company for its failure to plead or otherwise defend. The Clerk finds, based on the record herein, that Blue Bear Company was served with process by publication, but has failed to plead or otherwise defend this action within the time limit proscribed by law. Accordingly, pursuant to Federal Rule of Civil Procedure 55(a), an order of DEFAULT is hereby entered against DEFENDANT BLUE BEAR COMPANY.

DATED this 27th day of April, 2012.

s/Dara L. Kaleel
DEPUTY CLERK

United States Department of Justice
Tax Division
P.O. Box 683
Washington, D.C. 20044
(202) 514-6507

Presented by:

KATHRYN KENEALLY
Assistant Attorney General

/s/ Quinn P. Harrington
MICHAEL P. HATZMICHALIS
QUINN P. HARRINGTON
Trial Attorneys, Tax Division
U.S. Department of Justice
Post Office Box 683,Ben Franklin Station
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Michael.P.Hatzimichalis@usdoj.gov
Quinn.P.Harrington@usdoj.gov

JENNY A. DURKAN
United States Attorney
Of Counsel

United States Department of Justice
Tax Division
P.O. Box 683
Washington, D.C. 20044
(202) 514-6507

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

THE STANDARD REGISTER COMPANY,	)	
	)	
Plaintiff,	)	
	)	Case No. 3:12-cv-068
vs.	)	
	)	Judge Timothy S. Black
UNITED STATES OF AMERICA,	)	
	)	
Defendant.	)	

ORDER

The Joint Motion for Stay filed by the plaintiff Standard Register Company and the defendant United States of America is GRANTED.

This case is stayed until the United States Court of Appeals for the Sixth Circuit issues a decision in United States v. Quality Stores, Inc., Case No. 10-1563. That case involves the same issue raised by plaintiff in the Complaint, *i.e.*, whether severance pay is subject to FICA tax, and may become controlling precedent. After the Sixth Circuit issues a decision in Quality Stores, the parties shall file a joint status report within 30 days, advising the Court as to what further proceedings, if any, are necessary in the present case. The defendant United States need not file an answer or otherwise respond to the Complaint until 30 days after the lifting of the stay.

IT IS SO ORDERED.

Dated: April 27, 2012

s/ Timothy S. Black
TIMOTHY S. BLACK
UNITED STATES DISTRICT JUDGE

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
vs.	)	**No. 1:11-CV-135 (CEJ)**
	)	
STATE OF MISSOURI DEPARTMENT OF REVENUE,	)	
	)	
Defendant.	)	

ORDER SETTING RULE 16 CONFERENCE

IT IS HEREBY ORDERED that,

1. Scheduling Conference: A Scheduling Conference pursuant to Fed.R.Civ.P. 16 is set Tuesday, June 4, 2012, at 1:30 p.m The conference will be held by telephone and is expected to last 10 to 15 minutes. The attorneys who will be handling the trial of the case must participate in the conference and will be expected to discuss in detail all matters covered by Rule 16, as well as all matters set forth in their joint proposed scheduling plan described in paragraph 3. If substitute counsel wishes to participate in the conference he/she must first enter an appearance in the case. A firm and realistic trial setting will be established at or shortly after the conference.

2. Meeting of Counsel: Prior to the date for submission of the joint proposed scheduling plan set forth in paragraph 3 below, counsel for the parties shall meet with each other to discuss the following: the nature and basis of the parties' claims and defenses, the possibilities for a prompt settlement or resolution of the case, the

formulation of a discovery plan, and other topics listed below or in Rule 16 and Rule 26(f). At the Scheduling Conference counsel will be expected to report orally on the matters discussed at their meeting and will specifically be asked to report on the potential for settlement, whether settlement demands or offers have been exchanged (without revealing the content of any offers or demands), and suitability of the case for Alternative Dispute Resolution. This meeting is expected to result in the parties reaching agreement on the form and content of a joint proposed scheduling plan as described in paragraph 3 below.

Only one proposed scheduling plan may be filed in any case, and it must be signed by counsel for all parties. It will be the responsibility of counsel for the plaintiff to actually file the joint proposed scheduling plan. If the parties cannot agree as to any matter required to be contained in the joint plan, the disagreement must be set out clearly in the joint proposal, and the Court will resolve the dispute at or shortly after the scheduling conference.

3. Joint Proposed Scheduling Plan: No later than seven days before the scheduling conference, counsel shall file with the Clerk of the Court a joint proposed scheduling plan. The proposed plan should allow for disposition within 18 months of the date on which the case was filed. It should also reflect the parties' reasonable assessment of the amount of time needed for completing discovery and for filing dispositive motions within the 18-month time frame. It is this Court's practice to allow 28 days for a response to a dispositive motion and 14 days for a reply.

The joint proposed scheduling plan shall include:

(a) dates for joinder of additional parties or amendment of pleadings;

(b) a discovery plan including:

(i) a date or dates by which the parties will disclose information and exchange documents pursuant to Rule 26(a)(1),

(ii) whether discovery should be conducted in phases or limited to certain issues,

(iii) whether the presumptive limits of ten (10) depositions per side as set forth in Rule 30(a)(2)(A), and twenty-five (25) interrogatories per party as set forth in Rule 33(a), should apply in this case, and if not, the reasons for the variance from the rules,

(iv) whether any physical or mental examinations of parties will be requested pursuant to Rule 35, and if so, by what date that request will be made and the date the examination will be completed,

(v) dates by which each party shall disclose its expert witnesses' identities and reports, and dates by which each party shall make its expert witnesses available for deposition, giving consideration to whether serial or simultaneous disclosure is appropriate in the case,

(vi) a date by which all discovery will be completed, and

(vii) any other matters pertinent to the completion of discovery in this case, including:

a. provisions for disclosure or discovery of electronically stored information, and

b. any agreements the parties reach for asserting claims of privilege or of protection as trial-preparation material after production.

(c) the parties' positions concerning the referral of the action to mediation or early neutral evaluation, and when such a referral would be most productive;

(d) dates for filing any motion to dismiss or motion for summary judgment;

(e) the earliest date by which this case should reasonably be expected to be ready for trial;

(f) an estimate of the length of time expected to try the case to verdict; and

(g) any other matters counsel deem appropriate for inclusion in the Joint Scheduling Plan.

4. Disclosure of Corporate Interests: All non-governmental corporate parties are reminded to comply with Disclosure of Corporate Interests by filing a Certificate of Interest with the Court pursuant to E.D.Mo. L.R. 2.09.

5. *Pro Se* Parties: A party who is allowed to appear without an attorney is required to meet with all other parties or counsel, participate in the preparation and filing of a joint proposed scheduling plan, and attend the scheduling conference, all in the same manner as otherwise required by this order.

CAROL E. JACKSON
UNITED STATES DISTRICT JUDGE

Dated this 27th day of April, 2012.

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

Civil Action No. 12-cv-00479-PAB-MEH

THE VILLAGES OF PARKER MASTER ASSOCIATION, INC., d/b/a Canterberry Crossing Master Association,

Plaintiff,

v.

ERIC HANSEN,
DAWN HANSEN,
HOME LOAN MORTGAGE CORPORATION, d/b/a Home Loan Corporation of Texas, d/b/a Expanded Mortgage Credit,
MORTGAGE ELECTRONIC REGISTRATION SYSTEM, INC.,
INTERNAL REVENUE SERVICE, and
DOUGLAS COUNTY PUBLIC TRUSTEE and OCCUPANT,

Defendants.

MINUTE ORDER

Entered by Michael E. Hegarty, United States Magistrate Judge, on April 27, 2012.

Plaintiff's Stipulation for Substitution of Counsel [filed April 25, 2012; docket #9], construed as a motion for withdrawal pursuant to D.C. Colo. LCivR 83.3D, is **granted**. Gary H. Tobey's representation of Plaintiff is hereby **terminated**. Plaintiff will continue to be represented by Tammy M. Alcock and Richard Johnston.

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

Civil Action No. 12-cv-00479-PAB-MEH

THE VILLAGES OF PARKER MASTER ASSOCIATION, INC., d/b/a Canterberry Crossing Master Association,

Plaintiff,

v.

ERIC HANSEN,
DAWN HANSEN,
HOME LOAN MORTGAGE CORPORATION, d/b/a Home Loan Corporation of Texas, d/b/a Expanded Mortgage Credit,
MORTGAGE ELECTRONIC REGISTRATION SYSTEM, INC.,
INTERNAL REVENUE SERVICE, and
DOUGLAS COUNTY PUBLIC TRUSTEE and OCCUPANT,

Defendants.

MINUTE ORDER

Entered by Michael E. Hegarty, United States Magistrate Judge, on April 27, 2012.

The United States' Unopposed Motion to Attend Status Conference by Telephone [filed April 27, 2012; docket #12] is **granted**. Counsel for the United States shall be responsible for determining whether other parties will also appear telephonically. If so, the parties shall first teleconference together, then call my Chambers at (303)844-4507 at the appointed time.