UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
vs.	)	Case No. 4:10CV01561AGF
	)	
JOHN P. ARTHUR, et al.,	)	
	)	
Defendants.	)	

ORDER

On oral motion of the Plaintiff, the trial is hereby rescheduled for **May 14, 2012**.

AUDREY G. FLEISSIG
UNITED STATES DISTRICT JUDGE

Dated this 14th day of February, 2012.

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

vs. Case No. 3:08-cv-966-J-34MCR

JUDITH BARNES and NATHAN GENRICH,

Defendants.
_____/

O R D E R

THIS CAUSE is before the Court on Defendant's Unopposed Motion for Substitution of Counsel (Doc. 54) filed February 14, 2012. The Motion seeks to substitute the Law Office of Louis A. Frashuer and Louis Andrew Frashuer, Esq. with Keith H. Johnson, Esq. and Adam L. Heiden, Esq. as counsel for Defendant Judith Barnes. The relief requested in this Motion is unopposed and the parties have received notice pursuant to Local Rule 2.03(b).

Accordingly, after due consideration, it is

ORDERED:

1. Defendant's Unopposed Motion for Substitution of Counsel (Doc. 54) is **GRANTED**.

2. The Clerk is directed to terminate the Law Office of Louis A. Frashuer and Louis Andrew Frashuer, Esq. and substitute Keith H. Johnson, Esq. and Adam L. Heiden, Esq. as counsel for Defendant Judith Barnes.

DONE AND ORDERED in Chambers in Jacksonville, Florida this 14th day of February, 2012.

Monte C. Richardson

MONTE C. RICHARDSON
UNITED STATES MAGISTRATE JUDGE

Copies to:

Counsel of Record
Any Unrepresented Party

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

MARK E BATTON,	§	
	§	
Plaintiff,	§	
VS.	§	CIVIL ACTION NO. H-07-2852
	§	
MARK W EVERS, *et al*,	§	
	§	
Defendants.	§	

ORDER

The plaintiff's request to file a reply to defendants' opposition to plaintiff's motion for attorney fees and costs is Granted. The plaintiff is to submit his reply on or before February 21, 2012.

SIGNED at Houston, Texas this 14th day of February, 2012.

Kenneth M. Hoyt
United States District Judge

In the United States Court of Federal Claims

KENNETH D. AND SALLY CHRISTMAN,

Plaintiffs,

v.

UNITED STATES,

Defendant.

No. 11-717T
Filed: February 14, 2012
cc: Judge Bush

ORDER

The above-captioned case has been assigned as a participating case in the United States Court of Federal Claims' Alternative Dispute Resolution (ADR) Automatic ADR Referral Program and the undersigned is the ADR judge assigned to this case.

Therefore, the undersigned, hereby, **SCHEDULES** an ADR meeting with the parties on **Tuesday, February 28, 2012 at 10:30 a.m. EST** at the National Courts Building, 717 Madison Place, N.W., Washington, D.C. 20005. Both parties may appear by telephone. Unless otherwise notified, the court will contact Mr. and Mrs. Christman at (937) 434-7407 and Mr. Knapp at (202) 307-3350. The parties should be prepared to discuss the possibility of resolving all or part of the case via alternative means.

The parties shall execute and submit an ADR Confidentiality Agreement to the chambers of the undersigned judge on or before **Thursday, February 23, 2012, at 12:00 p.m. EST** via fax at (202) 357-6586. A sample ADR Confidentiality Agreement attached to General Order No. 44 may be found on the court's website: http://www.uscfc.uscourts.gov/general-orders-united-states-court-federal-claims.

IT IS SO ORDERED.

MARIAN BLANK HORN
ADR Judge

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF ARIZONA

Clemente Ranch Homeowners Association, an Arizona non-profit corporation, Plaintiff, vs. Ernesto Bello, Jr.; BAC Home Loans Servicing LP; FKA Country Wide Home Loan Servicing; Department Of The Treasury-Internal Revenue Service; et. al., Defendant(s).	Case no: CV 11-2496 PHX ROS **ORDER**

This matter coming upon motion of Defendants Bank of America Home Loans Servicing, LP and Country Wide Home Loan, LP (Doc.11) for an extension of time to file their answer to Plaintiff's complaint, on or before March 9, 2012, and good cause appearing,

IT IS ORDERED that Defendants Bank of America N.A., Successor by Merger to BAC Home Loans Servicing; LP and Country Wide Home Loan Servicing, LP is granted until March 9, 2012 to file their answer to Plaintiff's Complaint.

Dated this 13th day of February, 2012.

Roslyn O. Silver
Chief United States District Judge

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF ARKANSAS
JONESBORO DIVISION

JEANE DINTELMAN FORTNER	)	
	)	
Plaintiff and Defendant to Counterclaim	)	
	)	
v.	)	**Docket No. 3-07CV00081SWW**
	)	
UNITED STATES OF AMERICA	)	
	)	
Defendant and Plaintiff on Counterclaims	)	
	)	
v.	)	
	)	
JIM LEE DINTELMAN	)	
	)	
Defendant to Counterclaim	)	

JUDGMENT

On January 23, 24, and 25 of 2012, the Court held a bench trial regarding Plaintiff Jeane Dintelman Fortner's claim for a refund and abatement of trust fund recovery penalties assessed against her by the United States pursuant to 26 U.S.C. § 6672. It also heard the United States' counterclaim for a judgment of the unpaid balance on those assessed penalties. In its oral ruling from the bench and in later written Findings of Fact and Conclusions of Law issued on February 3, 2012, the Court ruled against Jeane Dintelman Fortner on her refund and abatement claims and in favor of the United States on its counterclaim. Accordingly, it is hereby:

ORDERED that Jeane Dintelman Fortner shall not recover any amount from the United States by way of her Complaint filed in this action, and that such Complaint is hereby dismissed, with prejudice. It is further,

ORDERED that Judgment is entered in favor of the United States on its

Counterclaim asserted against Jeane Dintelman Fortner for the unpaid balances of the "trust fund recovery penalties" assessed against Jeane Dintelman Forter, plus all accrued interest, that relate to the federal employment taxes that were required to be withheld from the wages of employees of Elite Medical Services, Inc. and paid to the United States for the fourth quarter of 2002 and the first three quarters of 2003, which total $57,334.63 as of February 10, 2012, plus interest accruing thereafter as provided by law, pursuant to 26 U.S.C. § 6621, until paid.

ENTERED this 14th day of February, 2012.

/s/Susan Webber Wright
UNITED STATES DISTRICT JUDGE

Approved as to Form:

/s/ Eugene G. Sayre
Eugene G. Sayre
ATTORNEY FOR PLAINTIFF

CHRISTOPHER THYER
U. S. ATTORNEY FOR THE
EASTERN DISTRICT OF ARKANSAS

By: /s/ Sean M. Green
Sean M. Green
Trial Attorney, Tax Division,
U. S. Department of Justice

ATTORNEYS FOR THE UNITED STATES

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

FLIGHT OPTIONS LLC,	)	**Case No. 1:11 CV 1531**
	)	
Plaintiff,	)	**Judge Dan Aaron Polster**
	)	
vs.	)	**MINUTES OF TELECONFERENCE**
	)	**and**
UNITED STATES,	)	**SCHEDULING ORDER**
	)	
Defendant.	)	

The Court held a scheduled teleconference with counsel on February 14, 2012. As it appears that the President is about to sign legislation that will eliminate the application of the challenged tax for Flight Options and others in the fractional aircraft ownership industry, the Court strongly suggested that global settlement of past issues between the IRS and the industry is in order. Accordingly, the Court directed the Government attorney to discuss with senior representatives of the Department of Justice and the IRS the option of industry-wide settlement of past issues, propose a global settlement structure and identify the person it would like to see facilitate settlement. To that end, the Government shall also confer with counsel for Flight Options and Net Jets to discuss a settlement framework and mediator. The Court scheduled a followup teleconference with counsel **at 12 noon Eastern Time on Thursday, March 15, 2012**. Counsel shall use the Court's dedicated bridge line and the same call-in instructions used for today's teleconference.

IT IS SO ORDERED.

/s/ Dan A. Polster February 14, 2012
Dan Aaron Polster
United States District Judge

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

UNITED STATES OF AMERICA	:	CIVIL ACTION
	:	NO. 09-4742
v.	:	
	:	
PIL HYUN YU and YONG HYUN YU, Administrators of the Estate of Si Tae Yu; JUNG HEE YU; JOONG HYUN YU; COMMERCE BANK, National Association; and T.D. BANKNORTH, National Association	:	

O'NEILL, J. February 14, 2012

MEMORANDUM

Now before me is an unopposed motion for summary judgment filed by plaintiff United States of America. For the reasons that follow, I will grant the motion for summary judgment.

BACKGROUND

A delegate of the Secretary of the Treasury of the United States made federal income tax assessments jointly against Si Tae Yu[1] and Jung Hee Yu for tax years 1990, 1991 and 2004, as is further set forth in Paragraph 17 of the Complaint. The United States gave Sie Tae Yu and Jung Hee Yu proper notice and demand for payment of the assessments. They have not fully paid the tax assessments. In 2005, notices of federal tax lien with respect to the assessments were properly filed in the office of the Prothonotary of Montgomery County, Pennsylvania. As of September 1, 2008, the estate of Si Tae Yu and Jung Hee Yu are jointly indebted to the United States in the amount of $254,805 together with statutory additions and interest according to law accruing thereafter.

---

[1] Si Tae Yu died before the filing of this action.

At the time that the income tax assessments were made against him, defendant Si Tae Yu owned a one-half interest in a property housing a grocery store located at 1925 Cheltenham Avenue, Elkins Park, Pennsylvania.[2] He subsequently transferred his one-half interest in the property to the owner of the other half of the property, defendant Joong Hyun Yu. Joong Hyun Hu has stipulated that federal tax liens with respect to the assessments against Si Tae Yu remain attached to the one-half interest in the property at 1925 Cheltenham Avenue that was formerly owned by Si Tae Yu. See Dkt. No. 11.

On October 15, 2009, the United States filed this action against defendants Pil Hyun Yu and Yong Hyun Yu, the administrators of the estate of Si Tae Yu, Jung Hee Yu, Joong Hyun Yu, Commerce Bank, National Association and T.D. Banknorth, National Association[3] seeking enforcement of its tax liens by foreclosure and sale of the property at 1925 Cheltenham Avenue. Defendant T.D. Bank, N.A., as successor to Commerce Bank/Pennsylvania, N.A. holds a first lien mortgage in the amount of $1,150,000 on the property located at 1925 Cheltenham Avenue.[4]

On February 16, 2010, the Court entered a default for failure to appear, plead or otherwise defend against Jung Hee Yu, the administrators of the estate of Si Tae Yu, and the bank defendants. On November 9, 2011, the United States filed the instant motion for summary judgment. On November 18, 2011, Defendant TD Bank N.A., as successor to Commerce

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[2] The property, identified as Tax Parcel No. 31-00-05698-00-4, is described more particularly in paragraph 24 of the Complaint.

[3] TD Bank N.A., as successor to Commerce Bank/Pennsylvania, N.A., contends that the bank defendants were improperly identified in the Complaint as Commerce Bank, N.A. and T.D. Banknorth, N.A.

[4] Pursuant to 26 U.S.C. § 7403(b), all persons claiming an interest in property that is the subject of an action by the United States to enforce federal tax liens must be made parties.

Bank/Pennsylvania, N.A., filed a motion to strike the default entered against the bank defendants. On December 22, 2011, I granted that motion as unopposed. By letter dated January 19, 2012, counsel for non-defaulting defendant, Joong Hyun Yu, represented that he would not file a response or otherwise oppose the instant motion for summary judgment. TD Bank filed an answer to the Complaint on January 27, 2012. TD Bank has not filed a response to the motion for summary judgment.

STANDARD OF REVIEW

Although the motion of the United States is unopposed, before entering summary judgment in its favor, I must review the merits of its motion. See Fed. R. Civ. P. 56(c); Blasi v. Attorney Gen., 30 F. Supp. 2d 481, 484 (M.D. Pa.1998) ("[T]he district court may not grant a motion for summary judgment . . . solely because the motion is unopposed; such motions are subject to review for merit.").

The party moving for summary judgment has the burden of demonstrating that "there is no genuine dispute as to any material fact and the movant is entitled to judgment as a matter of law." Fed. R. Civ. P. 56(a); see Celotex Corp. v. Catrett, 477 U.S. 317, 322-23 (1986). If the movant sustains its burden, the nonmovant must set forth facts demonstrating the existence of a genuine dispute. See Anderson v. Liberty Lobby, Inc., 477 U.S. 242, 255 (1986). A dispute as to a material fact is genuine if "the evidence is such that a reasonable jury could return a verdict for the nonmoving party." Id. A fact is "material" if it might affect the outcome of the case under governing law. Id. The "existence of disputed issues of material fact should be ascertained by resolving all inferences, doubts and issues of credibility against" the movant. Ely v. Hall's Motor Transit Co., 590 F.2d 62, 66 (3d Cir. 1978) (citations and quotation marks omitted).

To establish "that a fact cannot be or is genuinely disputed," a party must:

> (A) cit[e] to particular parts of materials in the record, including depositions, documents, electronically stored information, affidavits or declarations, stipulations (including those made for purposes of the motion only), admissions, interrogatory answers, or other materials; or
>
> (B) show[ ] that the materials cited do not establish the absence or presence of a genuine dispute, or that an adverse party cannot produce admissible evidence to support the fact.

Fed. R. Civ. P. 56(c)(1).

"If a party fails to properly address another party's assertion of fact as required by Federal Rule of Civil Procedure 56(c), the court may consider the fact undisputed for purposes of the motion, and may grant summary judgment if the motion and supporting materials – including the facts considered undisputed – show that the movant is entitled to it." Bank of Am., N.A. v. Colony Park at Benders Church, LP, No. 09-00705, 2011 WL 925411, at *3 (E.D. Pa. March 17, 2011), citing Fed. R. Civ. P. 56(e)(2) and (3). Summary judgment will be granted "against a party who fails to make a showing sufficient to establish the existence of an element essential to that party's case, and on which that party will bear the burden of proof at trial." Celotex, 477 U.S. at 322.

DISCUSSION

Because defendants have not addressed the factual assertions made by the United States, I consider them undisputed for purposes of this motion. Fed. R. Civ. P. 56(e)(2). The United States contends that, based on the undisputed facts, it is entitled to judgment as a matter of law. I agree.

In Count I of its Complaint, the United States asked the Court to reduce to judgment the

1990, 1991 and 2004 federal income tax assessments against Si Tae Yu and Jung Hee Yu. "It is well established in the tax law that an assessment is entitled to a legal presumption of correctness." United States v. Fior D'Italia, 536 U.S. 238, 242–43 (2002). To defeat a motion for summary judgment, "the defendant needs only to establish the existence of a genuine issue of material fact with regard to the validity or correctness of the assessments." United States v. Jones, 877 F. Supp. 907, 913 (D.N.J. 1995), aff'd 74 F.3d 1228 (3d Cir.1995). Because Jung Hee Yu and the estate of Si Tae Yu do not dispute the allegations with respect to the tax assessments against them, I will enter judgment in favor of the United States with respect to the claims set forth in Count I.

Upon the assessment of a tax against a taxpayer, a federal tax lien arises and attaches to all property and rights to property of a taxpayer. 26 U.S.C. §§ 6321, 6322. Because defendants have not disputed the validity of the federal tax liens with respect to the 1990, 1991 and 2004 tax assessments, I will enter a judgment declaring that the liens remain attached against the undivided one-half interest in the real property at 1925 Cheltenham Avenue that was formerly owned by Si Tae Yu and that is now owned by defendant Joong Hyun Yu.

After "there has been a refusal and neglect to pay" an assessment by a taxpayer, the United States may enforce its lien through foreclosure and sale of property. 26 U.S.C. §§ 7403(a), (c). It is undisputed that there has been a failure to pay the 1990, 1991 and 2004 federal income tax assessments against Si Tae Yu and Jung Hee Yu. Accordingly, I find that the United States may enforce its liens through sale of the property at 1925 Cheltenham Avenue.

The United States has not asked me to adjudicate the priority of its lien. Instead, it asks that I order that the proceeds of any sale of the property at 1925 Cheltenham Avenue be

distributed "to the holders of liens against the property superior to the federal tax liens and then . . . that the remaining sales proceeds be divided in half with one half distributed to Joong Hyun Hu, and the other half distributed to the United States." Dkt. No. 1 at 7. In its answer defendant TD Bank asserts that its mortgage on the real property at 1925 Cheltenham Avenue "is superior in priority to the federal tax liens and/or assessments which the United States seeks to reduce to judgement and/or to foreclose against the subject real property in this action." Dkt. No. 20 at 6-7. Because TD Bank did not file a response to the United States' motion for summary judgment, I do not have any evidence before me that would allow me to decide the priority of the T.D. Bank mortgage. Recognizing that defendant T.D. Bank may have a superior lien on the property at 1925 Cheltenham Avenue that is superior to the federal tax liens, I will enter judgment recognizing the prior right of any liens superior to the federal tax liens.

An appropriate Order follows.

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

UNITED STATES OF AMERICA	:	CIVIL ACTION
	:	NO. 09-4742
v.	:	
	:	
PIL HYUN YU and YONG HYUN YU, Administrators of the Estate of Si Tae Yu; JUNG HEE YU; JOONG HYUN YU; COMMERCE BANK, National Association; and T.D. BANKNORTH, National Association	:	

ORDER

AND NOW, this 14th day of February, 2012, upon consideration of the unopposed motion for summary judgment filed by plaintiff United States of America, it is ORDERED that the motion is GRANTED and JUDGMENT is entered in the above action in favor of the United States and against defendants as follows:

1. Based upon the assessments described in paragraph 17 of the United States' Complaint, defendants Jung Hee Yu and the estate of Si Tae Yu are jointly indebted to the United States for federal income taxes and statutory additions to tax for the 1990, 1991 and 2004 taxable years in the amount of $254,805 as of September 1, 2008, together with statutory additions and interest according to law accruing thereafter until paid.

2. Federal tax liens with respect to the assessments described in paragraph 17 of the United States' Complaint attached to Si Tae Yu's interest in the real property at 1925 Cheltenham Avenue, Elkins Park, Pennsylvania, which real property is more particularly described in paragraph 24 of the United States' Complaint.

3. These federal tax liens remain attached to the undivided one-half interest in the real property at 1925 Cheltenham Avenue that was formerly owned by Si Tae Yu.

4. The federal tax liens amount to $254,805 plus statutory additions accruing and less any payments made after September 1, 2008.

5. The United States is entitled to enforcement of its tax liens by foreclosure and sale of the property at 1925 Cheltenham Avenue. Upon its motion, the United States may obtain an order of sale.

6. Following a sale of the property at 1925 Cheltenham Avenue, the proceeds of the sale shall be distributed in the following order of priority: (1) to reimbursement for the costs of the sale; (2) to any holders of liens against the property superior to the federal tax liens; and then (3) one half to Joong Hyun Yu and the other half distributed to the United States in satisfaction of the tax debts of Si Tae Yu and Jung Hee Yu described in paragraphs 17 through 22 of the Complaint, up to the full amount of such tax debts, including accrued interest and penalties, with any remainder distributed to Joong Hyun Yu.

s/Thomas N. O'Neill, Jr.
THOMAS N. O'NEILL, JR., J.

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v. **Case No. 8:10-cv-02415-MSS-TBM**

MARIA L. IPPOLITO (a/k/a/ MARIE IPPOLITO), individually and as personal representative of the ESTATE OF ROBERT C. SINGLETON; AND POLK COUNTY, FLORIDA.

Defendants.
_____/

ORDER

THIS CAUSE comes before the Court for consideration of Plaintiff's Motion for Summary Judgment. (Dkt. 79) Upon consideration of all relevant filings, case law, and being otherwise fully advised, the Court **GRANTS** Plaintiff's Motion (Dkt. 79), as described herein.

I. BACKGROUND

A. Case History

This case arises out of Plaintiff's action to reduce to judgment federal income tax assessments (including penalties and interest) against defendant Robert Singleton pursuant to 26 U.S.C. §§ 7401 and 7403. (Dkt. 1 at 1) The Plaintiff filed the instant action on October 27, 2010. (Dkt. 1) The Plaintiff joined Defendants Maria Ippolito, Christopher Ippolito, Charlie's Seafood Enterprises Inc., Citrus County, Polk County and Richard Ulvestad as parties who may claim an interest in the Subject Properties: 6731

Linden Drive, Homosassa Springs, Florida ("Linden Drive") and Fox Place 1. ('Subject Properties") (Dkt. 1 at ¶¶ 6-11) Christopher Ippolito and Citrus County have both disclaimed any interest in the Subject Properties and have been dismissed from this action. (Dkt. 34, 35) On February 17, 2011, the Clerk entered default against Charlie's Seafood. (Dkt. 33) On October 11, 2011, the Clerk entered default against Richard Ulvestad. (Dkt. 71) Maria Ippolito and Polk County remain in the action and claim an interest in the Subject Properties. The parties stipulated to the priority of Polk County's lien on the Subject Property, 7698 Fox Place, Lake Wales, Florida ("Fox Place 1"). (Dkt. 42)

The Court entered default judgment against defendant Mr. Singleton on Count I of the complaint on March 18, 2011, in the amount of $2,961,308.72 for his unpaid federal income tax liabilities for the years 1993 through 1998. (Dkt. 44) Defendant subsequently died on May 29, 2011. (Dkt. 64) Ms. Ippolito was substituted for Robert Singleton as personal representative of his Estate on September 2, 2011. Id. The Plaintiff wishes to foreclose its liens on the Subject Properties. (Dkt. 1 at 5)

B. Undisputed Facts

The following facts are undisputed in this case:

Robert Singleton is indebted to the United States for his unpaid federal income tax liabilities for the years 1993 through 1998 in the amount of $2,961,308.72 as of March 18, 2011. (Dkt. 44) The IRS began an examination of Singleton's 1993 and 1994 federal income tax liabilities in 1997 and subsequently added the 1995 through 1998 tax years into the examination. (Dkt. 1 at 13-16) Notice of the assessments and demands for payment were made on Defendant; however, he refused to pay the entire amount of tax liabilities. (Dkt. 1 at 19)

Maria Ippolito has known Robert Singleton for many years. (Dkt. 79-4 at 15 ¶¶ 16-21) They met when Ippolito was working during the summer for Singleton's father's packing company. (Dkt. 79-4 at 11) Ippolito and Singleton married in September 2008. (Dkt. 79-3 at ¶ 7; Dkt. 79-3 at 25)

Singleton purchased fourteen properties in Citrus County, Florida between the years 1993 and 1997. (Dkt. 79-3 at ¶ 4) The public records of Citrus County, Florida reflect that Singleton transferred nine of those properties to Maria Ippolito between 1997 and 1998. (Dkt. 79-3 at ¶ 4; Dkt. 79-3 at 9) Singleton sold the remaining properties in 1997 and 1998. (Dkt. 79-3 at ¶ 4) In 2001, the IRS recorded a Notice of Federal Tax Lien in Citrus County against Singleton. (Dkt. 79-3 at ¶ 5) In 2004, Ippolito transferred the Linden Drive property back to Singleton. (Dkt. 79-3 at ¶ 5; Dkt. 79-3 at 12) Subsequently, Mr. Singleton transferred the Linden Drive property back to Ms. Ippolito. (Dkt. 82 at 11)

In January of 2005, Singleton, through Charlie's Seafood Enterprises, Inc., purchased Fox Place 1. (Dkt. 79-3 at ¶ 6) Singleton purchased Fox Place 1 with his own money, and Fox Place 1 became Singleton's personal residence. (Dkt. 79-4 at 29-30) Maria Ippolito and Christopher Ippolito deny any involvement in Charlie's Seafood, although they were both listed as directors or officers of Charlie's Seafood Enterprises. (Dkt. 79-3 at ¶¶ 14-19)

II. LEGAL STANDARDS

A. Summary Judgment

Summary judgment is appropriate when the movant can show that there is no genuine issue of material fact and that the movant is entitled to judgment as a matter of law. Fennell v. Gilstrap, 559 F.3d 1212, 1216 (11th Cir. 2009) (citing Welding Servs., Inc. v. Forman, 509 F.3d 1351, 1356 (11th Cir. 2007)). Which facts are material depends on the substantive law applicable to the case. Anderson v. Liberty Lobby, Inc., 477 U.S. 242, 248 (1986). The moving party bears the burden of showing that no genuine issue of material fact exists. Clark v. Coats & Clark, Inc., 929 F.2d 604, 608 (11th Cir. 1991). Evidence is reviewed in the light most favorable to the non-moving party. Fennell, 559 F.3d at 1216 (citing Welding Servs., Inc., 509 F.3d at 1356).

A moving party discharges its burden on a motion for summary judgment by showing or pointing out to the Court that there is an absence of evidence to support the non-moving party's case. Denney v. City of Albany, 247 F.3d 1172, 1181 (11th Cir. 2001) (citation omitted). When a moving party has discharged its burden, the non-moving party must then go beyond the pleadings, and by its own affidavits, or by depositions, answers to interrogatories, and admissions on file, designate specific facts showing there is a genuine issue for trial. Porter v. Ray, 461 F.3d 1315, 1321 (11th Cir. 2006) (citation omitted). The party opposing a motion for summary judgment must rely on more than conclusory statements or allegations unsupported by facts. Evers v. Gen. Motors Corp., 770 F.2d 984, 986 (11th Cir. 1985) ("conclusory allegations without specific supporting facts have no probative value."). If material issues of fact exist that would not allow the Court to resolve an issue as a matter of law, the Court must not

decide them, but rather, must deny the motion and proceed to trial. Herzog v. Castle Rock Entm't, 193 F.3d 1241, 1246 (11th Cir. 1999).

B. Robert C. Singleton's ownership interest in Linden Drive

The Plaintiff argues that a lien arose in its favor, based on the October 2000 and October 2001 assessments, immediately upon Singleton's acquisition of Linden Drive in January 2004. They contend that absent a lien entitled to priority under 26 U.S.C. § 6323, the United States' tax lien obtains priority. The Defendant responds by claiming that she is a "purchaser" of Linden Drive. For the reasons stated, infra, the Court **GRANTS** Plaintiff's Motion on this issue.

Pursuant to Sections 6321 and 6322 of the Internal Revenue Code, when a taxpayer, despite demand for payment, neglects or refuses to pay an assessed federal income tax liability, federal tax liens arise upon all property and rights to property belonging to that taxpayer. 26 U.S.C. §§ 6321-6322. Federal law determines priority of competing liens asserted against taxpayer's property once a tax lien is established. Aquilino v. U.S., 363 U.S. 509, 513-14 (1960). Priority for purposes of federal law is governed by the common-law principle that "the first in time is the first in right." United States v. McDermott, 507 U.S. 447, 449 (1993); *See also* 26 U.S.C. § 6323(a). With respect to tax liens, 26 U.S.C. § 6323 provides that a federal tax lien shall not be valid against a purchaser, holder of security interests, mechanic's lienor and judgment lien creditor until a notice of federal tax lien is filed in the designated recording office. Id. § 6323(a).

To be a "purchaser" under 26 U.S.C. § 6323(h)(6), a person must acquire an interest in property which is valid under local law against subsequent purchasers

without actual notice of a federal tax lien. Under Florida law, "no transfer of real property shall be good and effectual in law or equity against creditors or subsequent purchasers for valuable consideration and without notice unless the same is recorded." Fla. Stat. § 695.01.

Against this standard, the Defendant's contention that she is a "purchaser" of Linden Drive fails. Defendant contends that she has 100 percent ownership of Linden Drive and that all properties transferred from Mr. Singleton to Defendant were purchased by her in good faith and as a bona fide purchaser. (Dkt. 82 at 4-12) Supporting her claim, the Defendant has supplied a deed[1] transferring Linden Drive from Singleton to her in 2007. (Dkt. 82 at 11) As noted previously, however, Mr. Singleton acquired title to Linden Drive in 1997 and transferred it to Defendant in 1998. (Dkt. 79-3 at 2-3 ¶ 5(a)-(b)) Subsequently, Defendant transferred Linden Drive back to Singleton in 2004. (Dkt. 79-3 at 3 ¶ 5(d)) Once the property was transferred back to Mr. Singleton a lien in favor of the United States arose. The acquired lien was based on the October 2000 and October 2001 assessments[2] levied by the United States and subsequently recorded in 2001. (Dkt. 79-3 at 3 ¶ 5(c); Dkt. 73-3 at 11) The law presumes that a subsequent purchaser is on notice of validly recorded liens. *See, e.g.,* United States v. Feinstein, 717 F.Supp. 1552, 1557 (S.D. Fla. 1989) (stating that a federal tax lien is sufficient when a reasonable inspection of public records would have

[1] To successfully resist a motion for summary judgment, the party against whom summary judgment is sought must demonstrate, by affidavits or other relevant and competent evidence that a genuine issue of fact exists. United States v. Spitzer, 245 Fed. Appx. 908, 910 (11th Cir. 2007) (citing Avirgan v. Hull, 932 F.2d 1572, 1577 (11th Cir. 1991)). Even though Defendant's documentary evidence does not meet this evidentiary standard in many respects, for purposes of this order the Court will extend leniency toward the Defendant in regard to evidence presented because the Defendant is a pro se litigant. Nevertheless, it is to no avail because the evidence submitted, even if accepted true, does not defeat the United States' prior lien.

[2] (Dkt. 41-1 at ¶¶4,5,7)

revealed existence of notice). Thus, even if determined to be valid, Singleton's transfer to Defendant in 2007 was ineffectual to defeat the prior lien of the United States. The 2007 transfer occurred and the related deed was recorded after the lien of the United States attached to the property. Accordingly, Plaintiff's motion for summary judgment that Singleton was the sole owner of Linden Drive at the time its lien attached and that the priority established thereby prevails over Defendant's claimed subsequently acquired interest is **GRANTED**.

C. Charlie's Seafood's status as a nominee for Robert Singleton; The United States' Tax Liens Priority over Fox Place 1

Plaintiff next seeks to foreclose Charlie's Seafood's interest in the Subject Property claiming it was only acting as a nominee for Mr. Singleton when Fox Place 1 was purchased. Defendant rebuts this contention by stating that she is good faith, bona fide purchaser for value. She concedes that she had no knowledge of Mr. Singleton's tax liability and she had no involvement in Charlie's Seafood. (Dkt. 79-4 at 25-27) For the reasons stated, infra, the Court **GRANTS** Plaintiff's Motion on this issue.

A taxpayer's federal tax lien attaches to any interest they hold in property, including property held by a nominee. G.M. Leasing Corp. v. Unites States, 429 U.S. 338, 350-351 (1977). A nominee holds bare legal title to property for the benefit of another. United States v. Dornbrock, 2008 WL 769065 *4 (S.D. Fla. 2008) (citing United States v. Gilbert, 244 F.3d 888, 902 (11th Cir. 2001). The court in Dornbrock addressed the nominee theory stating that "the theory attempts to discern whether a taxpayer has engaged in a sort of legal fiction, for federal tax purposes, by placing legal title to property in the hands of another while, in actuality, retaining all or some of the benefits of being the true owner." 2008 WL 769065 *4 (S.D. Fla. 2008) (citing In re

Richards, 231 B.R. 571, 578 (E.D. Pa. 1999)). Generally federal courts apply the law of the forum state; however, Florida does not have a bright-line test for determining nominee ownership. Dornbrock, 2008 WL 769065 at 5. Therefore, federal law will apply in determining nominee ownership in this case. Grippo v. Perazzo, 357 F.3d 1281, 1222 (11th Cir. 2004).

Factors that the Dornbrock court considered in determining whether property is being held by a nominee of the taxpayer include: (1) whether the taxpayer exercised dominion and control over the property; (2) whether the property of the taxpayer was placed in the name of the nominee in anticipation of collection activity; (3) whether the purported nominee paid any consideration for the property, or whether the consideration paid was inadequate; (4) whether a close relationship exists between the taxpayer and the nominee; and (5) whether the taxpayer pays the expenses (mortgage, property taxes, insurance) directly, or is the source of the funds for payments of the expenses. *See Dornbrock*, 2008 WL 769065 *5, aff'd per curiam, 309 Fed. Appx. 359 (11th Cir. 2009).

Robert Singleton purchased Fox Place 1 in January 2005 through Charlie's Seafood. (79-3 at ¶ 6(a)) There is no dispute that Singleton's money was used to purchase Fox Place 1, even though he purchased the property through Charlie's Seafood. (Dkt. 79-4 at 29-30) Fox Place 1 was Robert Singleton's personal residence. (Dkt. 79-4 at 33) Singleton paid the bills for Fox Place 1 from 2005 through 2007, including taxes and electricity. (Dkt. 79-4 at 33) Therefore, undisputed evidence shows that Charlie's Seafood held Fox Place 1 as Singleton's nominee. Accordingly, Plaintiff's

motion for summary judgment as to Charlie's Seafood's status as a nominee for Robert Singleton is **GRANTED.**

Additionally, the Plaintiff contends that its liens attach to Singleton's Interest in Fox Place 1. Pursuant to Sections 6321 and 6322 of the Internal Revenue Code, liens attach to all property and rights to property belonging to, or subsequently acquired by, taxpayer. Id. §§ 6321-6322. As mentioned supra, there is no dispute that Singleton's money was used to purchase Fox Place 1. (Dkt. 79-4 at 29-30) At the time of purchase, the IRS had already assessed income tax, interest and penalties against Singleton for the years 1993 through 1998. (Dkt. 41-1 at ¶¶ 4,5,7) Consequently, the federal tax liens attached to Fox Place 1 at the time of Singleton's purchase in 2005. (79-3 at ¶ 6(a)) Defendant contends that Singleton transferred Fox Place 1 to her as payment for providing care and assistance to him during his illness and that she is therefore a bona fide purchaser entitled to priority over the lien of the United States. (Dkt. 79-4 at 31-34)

Defendant does not qualify as a "purchaser" under 26 U.S.C. § 6323(h)(6). As stated previously, to qualify as a "purchaser" under Section 6323(h)(6), a person must acquire an interest in property that is valid under local law against subsequent purchasers without actual notice of a prior interest. Under Florida law, "no transfer of real property shall be good and effectual in law or equity against creditors or subsequent purchasers for valuable consideration and without notice unless the same is recorded." Fla. Stat. § 695.01. The Defendant does not offer evidence of a transfer of Fox Place 1 to her, no proof that such a transfer was duly recorded, and no proof of consideration paid for it other than her unverified contentions. Therefore, the Plaintiff's

tax liens, which attached to Fox Place 1 simultaneously with Singleton's January 2005 purchase through his nominee, Charlie's Seafood, are entitled to priority over any interest Defendant claims to have acquired subsequently. Accordingly, Plaintiff's motion for summary judgment that the United States possesses a valid and enforceable lien interest Fox Place 1 and that its lien interest has priority over Defendant's claimed interest **GRANTED.**

III. CONCLUSION

Upon consideration of the foregoing, it is hereby **ORDERED** as follows:

1. Plaintiff United States of America's Motion for Summary Judgment (Dkt. 79) is **GRANTED** as to Count II of Plaintiff's Complaint (To foreclose federal tax lien on Linden Drive);
2. Plaintiff United States of America's Motion for Summary Judgment (Dkt. 79) is **GRANTED** as to Count III of Plaintiff's Complaint (To foreclose federal tax lien on Fox Place 1 held by Charlie's Seafood as the nominee of Singleton) and to establish that its lien interest has priority over Defendant's claimed interest;
3. The **Clerk** is directed to enter judgment in favor of the Plaintiff pursuant to Fed. R. Civ. P 58; and,
4. The **Clerk** is directed to terminate all motions and to **CLOSE** this case.

DONE and **ORDERED** in Tampa, Florida, this 14 day of February 2012.

MARY S. SCRIVEN
UNITED STATES DISTRICT JUDGE

Copies Furnished To:
All Counsel of Record

Phillips, Harris J. (TAX)

From: cmecf@ksb.uscourts.gov
Sent: Tuesday, February 14, 2012 12:08 PM
To: Courtmail@ksb.uscourts.gov
Subject: 11-21891 Order to Continue Hearing - Text Order Ch 13 Gregory Keenan docket entry

*****NOTE TO PUBLIC ACCESS USERS*** Judicial Conference of the United States policy permits attorneys of record and parties in a case (including pro se litigants) to receive one free electronic copy of all documents filed electronically, if receipt is required by law or directed by the filer. PACER access fees apply to all other users. To avoid later charges, download a copy of each document during this first viewing. However, if the referenced document is a transcript, the free copy and 30-page limit do not apply.**

U.S. Bankruptcy Court

District of Kansas

Notice of Electronic Filing

The following transaction was received from kmr entered on 2/14/2012 at 11:07 AM CST and filed on 2/14/2012

Case Name: Gregory Keenan
Case Number: 11-21891
Document Number: 57

Docket Text:

ORDER CONTINUING HEARING.

Reason for continuance: attempting to resolve issues. So ORDERED by s/ *Robert D. Berger*. (related documents *[16] Motion for Dismissal for Failure to File Documents Under Section 521 Amended. Filed on behalf of Trustee William H Griffin, with Certificate of Service., [19] Chapter 13 Plan and Plan Summary Filed by Debtor Gregory Keenan.*)Hearing scheduled 6/19/2012 at 09:30 AM at KC Room 151. Confirmation hearing to be held on 6/19/2012 at 09:30 AM at KC Room 151.(kmr)

THE MOVING PARTY IS TO SERVE THIS ORDER ON PARTIES NOT RECEIVING ELECTRONIC NOTICE AND FILE A CERTIFICATE OF SERVICE WITH THE COURT.
(When filing a certificate of service for this order, relate it back to the **epo** category.)

This Notice of Electronic Filing is the Official ORDER for this entry. No document is attached.

The following document(s) are associated with this transaction:

11-21891 Notice will be electronically mailed to:

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF COLORADO

In re:	) Bankruptcy Court Case No. 10-37360
Peter George Martin	) Chapter 7
SSN: xxx-xx-8199,	)
	)
Debtor.	)
	)
Peter George Martin	) Adversary Proceeding No. 11-01536
Plaintiff,	)
	)
vs.	)
	)
Internal Revenue Service	)
Defendant.	)

ORDER REGARDING JOINT MOTION FOR EXTENSION OF TIME TO FILE DISPOSITIVE MOTIONS

IT IS ORDERED:

The NOTICE OF TRIAL AND ORDER PURSUANT TO Fed.R.Bankr.P. 7016(Fed.R.Civ.P. 16(b)) is amended to reflect the following deadlines and dates:

Paragraph 5(Dispositive motions): February 27, 2012.

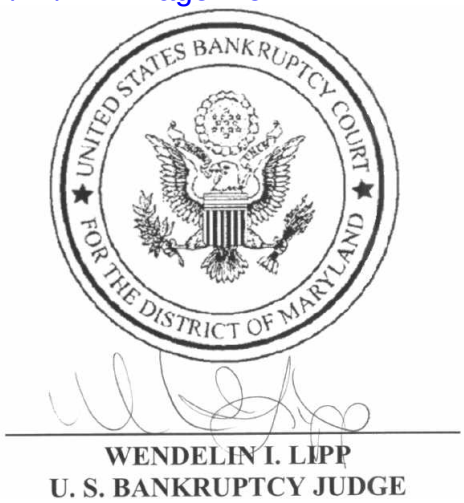
Dated: February 14, 2012

BY THE COURT:

United States Bankruptcy Judge

Signed: February 14, 2012

SO ORDERED
DEBTORS SHALL FILE AN AMENDED PLAN NO LATER THAN MARCH 9, 2012.



U.S. BANKRUPTCY COURT FOR THE DISTRICT OF MARYLAND

IN RE:

KEITH AND RHONDA MCGRAW * CASE NO. 11-20984

Debtors * CHAPTER 13 CASE

* *

ORDER GRANTING EXTENSION OF TIME
TO FILE AMENDED CHAPTER 13 PLAN

Upon consideration of the debtors' Motion For Extension Of Time in which to file their Amended Chapter13 Plan, it is,

ORDERED, by the Court, that the Motion is hereby granted..

CC: Debtors
Debtors' attorney
Trustee

END OF ORDER

IN THE UNITED STATES DISTRICT COURT

FOR THE EASTERN DISTRICT OF CALIFORNIA

STEPHEN NORET, et al.,

Plaintiffs,

vs.

UNITED STATES OF AMERICA,

Defendant.

/

CASE NO. CV F 11-1690 LJO MJS

CORRECTIVE ORDER
(Doc. 17.)

Page 7, line 21 of this Court's February 1, 2012 order incorrectly refers to Fed. R. Civ. Pro. 4(i)(A)(1). This Court corrects page 7, line 21 of the February 1, 2012 order to read Fed. R. Civ. Pro. 4(i)(1)(A) and ORDERS plaintiffs to comply with the February 1, 2012 order as so corrected. The clerk is directed to term doc. 17.

IT IS SO ORDERED.

Dated: February 10, 2012

/s/ Lawrence J. O'Neill
UNITED STATES DISTRICT JUDGE

In the United States Court of Federal Claims

No. 09-793 T
(Filed: February 14, 2012)

****

PANASONIC COMMUNICATIONS CORPORATION OF AMERICA,

Plaintiff,

v.

THE UNITED STATES,

Defendant.

****

ORDER

The Court hereby orders the following revised schedule for fact and expert discovery in preparation for a "mini-trial" on the issue of the validity of the testing employed for the presence of ozone-depleting chemicals (ODCs) in the products and components in question:

Completion of Fact Discovery	May 14, 2012
Deadline for Disclosure of Experts and Expert Reports	July 16, 2012
Deadline for Disclosure of Rebuttal Experts and Rebuttal Reports	October 1, 2012
Deadline for Completion of Depositions of Experts; Completion of Expert Discovery	December 14, 2012

On or before January 4, 2013, the parties shall file a post-discovery joint status report including a draft trial preparation order consistent with the undersigned's template for such an order (see www.uscfc.uscourts.gov (tab: Judges)). The Court will hold a status conference via telephone on January 10, 2013, to review the proposed order, set the schedule for trial, and address any other matters the parties may wish to raise.

s/ Edward J. Damich
EDWARD J. DAMICH
Judge

UNITED STATES DISTRICT COURT

DISTRICT OF MAINE

USA	)	
	)	
v.	)	**CIVIL NO. 1:11-cv-342-DBH**
	)	
TERRY POTTER, et al.	)	

ORDER TO SHOW CAUSE

A review of the file in the above matter reflects that defendant Town of Gouldsboro was served on December 14, 2011 and defendant Maine Revenue Services was served on December 16, 2011. As of this date no responsive pleadings have been filed and plaintiff has not moved for entry of default or default judgment.

Accordingly, it is ORDERED that pursuant to Rule 41.1(b) of the Local Rules of this Court counsel shall show cause in writing no later than 14 days from this date, why this matter should not be dismissed for lack of prosecution as to defendants Town of Gouldsboro and Maine Revenue Services.

So ORDERED.

D. Brock Hornby
United States District Judge

For the Court: /s/ Melody Whitten
Melody Whitten
Deputy Clerk

Dated this 14th day of February, 2012.

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF COLORADO

In re:	) Bankruptcy Court Case No. 10-26711
JEANINE MARIE RENEAU	) Chapter 7
SSN: xxx-xx-[redacted],	)
	)
Debtor.	)
_____	)
JEANINE MARIE RENEAU	) Adversary Proceeding No. 11-01539
Plaintiff,	)
	)
v.	)
	)
INTERNAL REVENUE SERVICE	)
Defendant.	)

ORDER REGARDING JOINT MOTION FOR EXTENSION OF TIME TO FILE DISPOSITIVE MOTIONS

IT IS ORDERED:

The Order and Notice Regarding Trial Pursuant to Fed.R.Bankr.P. 7016 (Fed.R.Civ.P. 16(b)) is amended to reflect the following deadlines and dates:

Paragraph 5(Dispositive motions): February 27, 2012.

Dated: February 13, 2012

BY THE COURT:

Howard Tallman

United States Bankruptcy Judge

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF NEW YORK

CHRISTOPHER M. SHORES,
KIMBERLY A. SHORES,

Plaintiffs,

v.

UNITED STATES OF AMERICA,

Defendant.

FIRST AMENDED SCHEDULING ORDER

10-CV-994S(F)

By Text Order filed February 13, 2012 (Doc. No. 28), the Scheduling Order filed August 2, 2011 is amended as follows:

1. In accordance with Section 2.1A of the Plan for Alternative Dispute Resolution,[1] this case has been referred to mediation.

2. All fact discovery in this case shall conclude on **August 13, 2012.** All motions to compel fact discovery shall be filed on or before **August 29, 2012.**

3. Dispositive motions, if any, shall be filed no later than **October 29, 2012.** Such motions shall be made returnable before Judge Skretny.

4. Mediation sessions may continue, in accordance with Section 5.11 of the ADR Plan, until **November 29, 2012.** The continuation of mediation sessions shall not delay or defer other dates set forth in this Scheduling Order.

5. In the event that no dispositive motions are filed, pretrial statements in strict compliance with Local Rule 16.1(d) shall be filed and served no later than **November 15, 2012.**

---

[1] A copy of the ADR Plan, a list of ADR Neutrals, and related forms and documents can be found at http://www.nywd.uscourts.gov or obtained from the Clerk's Office.

6. A final pretrial conference pursuant to FED.R.CIV.P. 16(d) and Local Rule 16.1(f) will be held on **December 19, 2012 at 9:00 a.m.** before Judge Skretny.

7. Trial is set for **February 26, 2013 at 9:30 a.m.**

No extension of the above cutoff dates will be granted except upon written application to Judge Skretny, filed prior to the cutoff date, showing good cause for the extension. The attached guidelines shall govern all depositions. Counsel's attention is directed to FED.R.CIV.P. 16(f) calling for sanctions in the event of failure to comply with any direction of this court.

SO ORDERED.

/s/ *Leslie G. Foschio*

_____

LESLIE G. FOSCHIO
UNITED STATES MAGISTRATE JUDGE

Dated: February 13, 2012
Buffalo, New York

GUIDELINES FOR DISCOVERY DEPOSITIONS

(1) At the beginning of the deposition, deposing counsel shall instruct the witness to ask deposing counsel, rather than the witness's own counsel, for clarifications, definitions, or explanations of any words, questions, or documents presented during the course of the deposition. The witness shall abide by these instructions.

(2) All objections, except those which would be waived if not made at the deposition under Fed.R.Civ.P. 32(d)(3)(B), and those necessary to assert a privilege, to enforce a limitation on evidence directed by the court, or to present a motion pursuant to Fed.R.Civ.P. 30(d), shall be preserved. Therefore, those objections need not and shall not be made during the course of deposition.

(3) Counsel shall not direct or request that a witness not answer a question, unless that counsel has objected to the question on the ground that the answer is protected by a privilege or a limitation on evidence directed by the court.

(4) Counsel shall not make objections or statements which might suggest an answer to a witness. Counsels' statements when making objections should be succinct and verbally economical, stating the basis of the objection and nothing more.

(5) Counsel and their witness/clients shall not initiate or engage in private off-the-record conferences during depositions or during breaks or recesses, except for the purpose of deciding whether to assert a privilege.

(6) Any conferences which occur pursuant to, or in violation of, guideline (5) are a proper subject for inquiry by deposing counsel to ascertain whether there has been any witness-coaching and, if so, what.

(7) Any conferences which occur pursuant to, or in violation of, guideline (5) shall be noted on the record by the counsel who participated in the conference. The purpose and outcome of the conference shall also be noted on the record.

(8) Deposing counsel shall provide to the witness' counsel a copy of all documents shown to the witness during the deposition. The copies shall be provided either before the deposition begins or contemporaneously with the showing of each document to the witness. The witness and the witness' counsel do not have the right to discuss documents privately before the witness answers questions about them.

(9) There shall be only one question at a time put to a witness. Counsel shall permit the witness to fully answer before propounding subsequent or follow-up questions. If the witness indicates he or she does not understand the question, counsel shall simply rephrase the question. There is to be no characterization or comment by examining counsel as to any answer given by a witness. Should the answer reasonably appear to counsel to be unresponsive, counsel may so advise the witness and his or her counsel and have the question repeated by the

stenographer from the record.

(10) Examining counsel shall not engage in any argument with opposing counsel as to these issues, rather his objection shall be taken on the record and appropriate relief from this court may be sought upon completion of the examination. Similarly, counsel for a witness shall not engage in any argument with examining counsel as to the objectionability of any question. Rather, he may note his objection and permit the witness to answer the question, subject to the objection.

(11) If a witness or his or her counsel is unclear as to any question, he or she shall so advise counsel and permit the examining counsel an opportunity to rephrase or withdraw the witness' question. Neither witness nor counsel shall make any comment or engage deposing counsel in an argument (other than grounds therefore) about the nature of the question or the witness' request for clarification.

(12) Examining counsel shall at no time interrupt a witness while he or she is attempting to answer a question. Counsel shall await the witness' complete response to a question before advancing any follow-up questions or moving on to a new subject.

(13) Examining counsel shall refrain from unnecessary on-the-record recitation or lengthy quotations from discovery materials or documents except as is necessary to put specific questions to the witness related to such material or documents.

(14) Authority: Fed.R.Civ.P. 16, 26(f), 30, 37(a); Hall v. Clifton Precision, 150 F.R.D. 525 (E.D.Pa. 1993).

FAILURE TO COMPLY WITH ANY THE FOREGOING MAY RESULT IN SANCTIONS PURSUANT TO FED.R.CIV.P. 37(b)(2), INCLUDING CIVIL CONTEMPT, AND ATTORNEYS FEES INCURRED BECAUSE OF A PARTY'S OR AN ATTORNEY'S NON-COMPLIANCE. *SEE* FED.R.CIV.P. 16(f).

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MONTANA

UNITED STATES OF AMERICA, Plaintiff, v. KENNETH N. THOMPSON, JUDY R. THOMPSON, LEWIS AND CLARK COUNTY OFFICE OF TREASURER, STATE OF MONTANA DEPARTMENT OF LABOR, STATE OF MONTANA DEPARTMENT OF REVENUE, SHAWN TONEY, d/b/a H & L DRILLING, INC., Defendants.	Civil No. 6:11-CV-00006-CCL ORDER OF DEFAULT JUDGMENT AGAINST SHAWN TONEY, D/B/A H & L DRILLING, INC.

Upon review of the pleadings, and for good cause shown, the Court hereby enters default judgment against Shawn Toney, d/b/a H & L Drilling, Inc., adjudicating and determining that:

1. Defendant Shawn Toney, d/b/a H & L Drilling, Inc. has failed to plead or otherwise defend this case and is therefore deemed to have admitted the allegations in the United States' Complaint; and

2. Defendant Shawn Toney, d/b/a H & L Drilling, Inc. has no interest in the real properties as defined in paragraphs 10-15 of the United States' First Amended Complaint.

SO ORDERED.

DATED this 14th day of February, 2012.

CHARLES C. LOVELL
SENIOR UNITED STATES DISTRICT JUDGE

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
NORTHERN DIVISION

TANDY THOMPSON,	)	
	)	
Plaintiff,	)	
	)	
vs.	)	Case No. 2:11CV00070AGF
	)	
JOHN ARTHUR, et al.,	)	
	)	
Defendants.	)	

ORDER

Following a conference with counsel at the Rule 16 Conference, and with consent of all counsel,

IT IS HEREBY ORDERED that proceedings in Tandy Thompson vs. John Arthur, et al. (2:11CV00070AGF), and Tandy Thompson vs. John Arthur (4:11CV01714AGF), shall be stayed pending the outcome of United States of America v. John P. Arthur, et al. (Case No. 4:10CV01561AGF).

Audrey G. Fleissig
AUDREY G. FLEISSIG
UNITED STATES DISTRICT JUDGE

Dated this 14th day of February, 2012.

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

TANDY THOMPSON,	)	
	)	
Plaintiff,	)	
	)	
vs.	)	Case No. 4:11CV01714AGF
	)	
JOHN ARTHUR,	)	
	)	
Defendant.	)	

ORDER

Following a conference with counsel at the Rule 16 Conference, and with consent of all counsel,

IT IS HEREBY ORDERED that proceedings in Tandy Thompson vs. John Arthur, et al. (2:11CV00070AGF), and Tandy Thompson vs. John Arthur (4:11CV01714AGF), shall be stayed pending the outcome of United States of America v. John P. Arthur, et al. (Case No. 4:10CV01561AGF).

Audrey G. Fleissig

AUDREY G. FLEISSIG
UNITED STATES DISTRICT JUDGE

Dated this 14th day of February, 2012.

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF PUERTO RICO

Minute Entry

Hearing Information:

Debtor: CARLOS ROBERTO VALENTIN RIVERA and MARIA SOCORRO RIVERA SAAVEDRA
Case Number: 10-08660-BKT13 Chapter: 13
Date / Time / Room: 2/9/2012 9:00 AM
Bankruptcy Judge: BRIAN K. TESTER
Courtroom Clerk: AIDA MACHARGO
Reporter / ECR: LORI ANNIE RODRIGUEZ

Matter:

Confirmation Hearing

Appearances:

ALEXANDRA RODRIGUEZ FOR CHAPTER 13 TRUSTEE
ADA M CONDE FOR DEBTOR
CLAIRE TAYLOR FOR U.S. IRS ; TELEPHONE APPEARANCE

Proceedings:

The Debtor withdrawn the objection to claim No. 2 filed by IRS.

ORDER:

The amended plan dated 2/7/2012 (docket #67) was favorably recommended by the Trustee., the plan is confirmed. Separate order to be entered. The motion requesting sanctions against the Debtors filed by IRS (docket #62) is hereby denied.

SO ORDERED.

/S/BRIAN K. TESTER
U.S. Bankruptcy Judge