



a. First, to the Property Appraisal and Liquidation Specialists (PALS) (payable to the "United States Treasury") for the costs and expenses of the sale in the amount of \$2,435.03. (3rd Colee Decl., ¶ 7; Exh C.) The check should be sent to:

Roberta Colee, PALS  
Internal Revenue Service  
109 S. Highland Ave., Room 103  
Jackson, Tennessee 38301-6104

b. Second, to the Benton County Tax Collector (payable to "County Collector") in the amount of \$3,236.89, for real property taxes due and owing on Property 1. (Exhibit D, Benton County Record.) The check should contain the notation "Parcel No. 18-12152-000" on the memo line, and be sent to:

Benton County Tax Collector  
215 East Central Avenue, Room 101  
Bentonville, Arkansas 72712

d. Fourth, to the United States (payable to the "U.S. Department of Justice") in the amount of \$474,328.08 (the remaining proceeds) to be applied to the December 27, 2016, judgment in the above-captioned case against Lester and Mary Ramer (Doc. 72, ¶¶ 10-13). The check should be sent to:

*For regular mail delivery:*  
Department of Justice, ATTN: TAX FLU  
P.O. Box 310 - Ben Franklin Station Room  
Washington, DC 20044

*For overnight delivery:*  
Department of Justice ATTN: TAX FLU  
6647 - Judiciary Center Building  
555 Fourth Street, N.W.  
Washington, DC 20001

IT IS SO ORDERED on this 20th day of September, 2017.

  
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TIMOTHY L. BROOKS  
UNITED STATES DISTRICT JUDGE