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10 UNITED STATES DISTRICT COURT
 11 CENTRAL DISTRICT OF CALIFORNIA
 12 WESTERN DIVISION
 13

14 UNITED STATES OF AMERICA)	Case No. 04-2646 MMM (MANx)
)	
15 Plaintiff,)	{PROPOSED} JUDGMENT AGAINST
)	DEFENDANT LINDA PRENDERGAST;
16 v.)	ORDER GRANTING STIPULATION
)	BETWEEN UNITED STATES OF
17 ROY M. PRENDERGAST; et. al.)	AMERICA AND DEFENDANT LINDA
)	PRENDERGAST
18 Defendants)	
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21 Based on the Stipulation between the United States of
 22 America and defendant Linda Prendergast, and for good cause
 23 appearing therefor,

24 **IT IS ORDERED, ADJUDGED, AND DECREED:**

25 1) Judgement is entered against defendant Linda
 26 Prendergast in favor of the United States in the amount of
 27 \$155,000, plus interest payable from the date of entry of
 28 judgment at the legal rate as set forth in 28 U.S.C. § 1961 that

1 will accrue until the judgment is paid in full; said judgment
2 will be in rem against the subject real property located in
3 Northridge, California, County of Los Angeles, and legally
4 described as the following:

5 Lot 22 of Tract 21653 as per Map recorded in Book 577
6 Pages 42 to 44 inclusive of Maps, in the office of the
7 County Recorder of said county. Assessor's Parcel
8 Number 2686-013-012.

9 2) No part of the aforementioned judgment shall be
10 required to be paid until the earlier of the following events: a)
11 the death of defendant Linda Prendergast, or b) the sale by
12 defendant Linda Prendergast of the subject real property;

13 3) Defendant Linda Prendergast agrees to maintain the
14 subject real property in a habitable condition and not let the
15 condition of the property deteriorate, pay all property taxes and
16 loans secured by the subject real property, and maintain adequate
17 home-owners insurance to protect the subject real property;

18 4) The IRS agrees to subordinate its judgment as
19 referenced in paragraph 1, above, to a home equity line to be
20 obtained by defendant Linda Prendergast at a future date in an
21 amount not to exceed \$30,000;

22 5) Brager Tax Law Group, and Dennis Brager, the firm and
23 attorney who represent defendant Linda Prendergast, agree to
24 subordinate their attorneys' liens against the subject real
25 property, to the judgment of the United States as referenced in
26 paragraph 1, above;

27 6) IRS agrees to withdraw any Notices of Federal Tax Lien
28 filed against Linda Prendergast that are the subject of the

1 instant lawsuit;

2 7) IRS agrees to abate any liabilities against defendant
3 Linda Prendergast that are the subject of the instant lawsuit;

4 8) In the event that defendant Roy Prendergast - who will
5 be subject to the entirety of the pending default judgment- took
6 action to enforce and collect on his property interests under the
7 divorce decree entered on December 7, 2001, defendant Linda
8 Prendergast agrees to notify the IRS, so it may collect any
9 outstanding liabilities from defendant Roy Prendergast in such
10 action;

11 9) With respect to the default judgment entered by the
12 Court on January 4, 2012 against defendant Roy M. Prendergast for
13 his outstanding income tax liabilities for taxable years 1994
14 through 2000, inclusive, in the total amount of \$213,096.94, plus
15 any penalties and statutory interest accruing on such amount
16 after July 1, 2011, the parties to this stipulation agree that in
17 the event that the United States collects any payment(s) on said
18 default judgment for tax years 1994 through 2000, inclusive, the
19 parties agree that the payment(s) collected shall be a credit in
20 the same amount applied to also reduce the judgment agreed to by
21 the parties in this stipulation against defendant Linda
22 Prendergast, as stipulated by the parties; and

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1 10) Any discharge or elimination of the default judgment of
2 defendant Roy M. Prendergast in a bankruptcy proceeding, or any
3 other preceding, legal or otherwise, shall not effect the
4 judgment agreed to by the parties as referenced in paragraph 1,
5 above, against defendant Linda Prendergast.

6 **IT IS SO ORDERED.**

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8 DATED: February 24, 2012



MARGARET M. MORROW
United States District Judge

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10
11 Respectfully submitted

12 ANDRÉ BIROTTE JR.
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13 SANDRA R. BROWN
Assistant United States Attorney
14 Chief, Tax Division

15 _____/S_____
16 VALERIE MAKAREWICZ
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