STEPHANIE YONEKURA Acting United States Attorney 2 SANDRA R. BROWN JS-6 **Assistant United States Attorney** Chief, Tax Division DARWIN THOMAS (Cal. Bar No. 80745) 4 Assistant United States Attorney Federal Building, Suite 7211 5 300 North Los Angeles Street Los Angeles, California 90012 6 Telephone: (213) 894-2740 Facsimile: (213) 894-0015 7 E-mail: Darwin.Thomas@usdoj.gov 8 Attorneys for Plaintiff 9 United States of America 10 UNITED STATES DISTRICT COURT 11 FOR THE CENTRAL DISTRICT OF CALIFORNIA 12 WESTERN DIVISION 13 UNITED STATES OF AMERICA, No. 2:13-cv-03291-GAF-RZ 14 Plaintiff. 15 **JUDGMENT** ٧. 16 JPMORGAN CHASE BANK NA, 17 18 Defendant. 19 20 WHEREAS the Court took this matter under submission for decision based on the 21 agreed facts set forth in the parties' pre-trial filings and exhibits; and 22 WHEREAS the Court filed its Findings of Fact and Conclusions of Law in this 23 matter on August 15, 2014; 24 Based on the complaint and answer filed in this action, on the facts agreed to by 25 the parties in their pre-trial filings and their earlier filings in connection with plaintiff's 26 motion for summary judgment, on the parties' exhibits submitted to the Court 27 following the pre-trial conference in this matter, on the Court's Findings of Fact and 28 Conclusions of Law filed herein on August 15, 2014, and on all other materials that are properly part of the record in this action,

## IT IS ORDERED, ADJUDGED, and DECREED, that

- 1. Defendant JPMorgan Chase Bank NA is liable to the plaintiff United States of America in the amount \$39,716.67, plus interest provided for by law accruing on such amount from September 9, 2009, to the date of payment of the liability; and
- 2. Plaintiff United States of America shall also recover costs from defendant JPMorgan Chase Bank NA in the amount of \$1,274.04.

DATED: August 28, 2014

HON. GARY A. FEESS
United States District Judge

JS-6