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UNITED STATES DISTRICT COURT  
FOR THE CENTRAL DISTRICT OF CALIFORNIA  
WESTERN DIVISION

UNITED STATES OF AMERICA,  
Plaintiff,  
v.  
RUDRA SABARATNAM et al.,  
Defendants.

Case No. 2:14-cv-04504 SJO (RZx)

**ORDER ENTERING PARTIAL  
SUMMARY JUDGMENT BASED ON  
CURRENT ACCOUNT BALANCES**

On June 26, 2015, the Court granted in part the United States' Motion for Summary Judgment and ordered the United States to file a proposed order containing updated accrual amounts for the Court to use to enter judgment. (Dkt. No. 63, pp. 26, 32). The United States thereafter filed its proposed order and the supporting declarations of Christine White and Phillip Conrad on July 2, 2015.

Pursuant to the proposed order and the supporting declarations, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that judgment is entered against Defendants Rudra Sabaratnam and Mufthiha Sabaratnam, jointly and severally, for their 2006 and 2007 income tax liabilities, as calculated through June 26, 2015, in the amounts of

1 \$136,839.93 and \$4,830.01, respectively.

2 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that judgment is  
3 entered against Defendant Rudra Sabaratnam for his 2011 and 2012 income tax  
4 liabilities, as calculated through June 26, 2015, in the amounts of \$1,574.87 and \$589.42,  
5 respectively.

6 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that judgment is  
7 entered against Defendant Rudra Sabaratnam for his civil liabilities incurred pursuant to  
8 Title 26, United States Code, Section 6672, for the unpaid employment taxes of Intercare  
9 Health Systems, Inc., as calculated through June 26, 2015, in the amounts as follows:

<b>Tax Period Ending</b>	<b>Account Balance</b>
September 30, 2000	\$14,892.85
June 30, 2002	\$247.29
September 30, 2002	\$322,259.07
December 30, 2002	\$298,045.83

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16 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that statutory post-  
17 judgment interest is to accrue as to each judgment in accordance with 26 U.S.C. § 6621  
18 until paid in full.

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21 DATED: July 6, 2015

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23 S. JAMES OTERO  
24 United States District Judge  
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