Based on the stipulation of the parties, IT IS HEREBY ORDERED:

- 1. Judgment is entered in favor of the United States of America and against Defendant Cutten for unpaid FBAR penalty liabilities pursuant to 31 U.S.C. § 5321(a)(5) for the 2009 and 2010 calendar years, in the amount of \$64,545.20, plus interest, penalties (including the late payment penalty pursuant to 31 U.S.C. § 3717(e)(2) and interest on this penalty), and other statutory additions as provided by law, accruing after February 2, 2017;
- 2. Each party shall bear its own attorney's fees and costs.

IT IS SO ORDERED.

Dated: January 22, 2018

ANDRÉ BIROTTE JR. UNITED STATES DISTRICT JUDGE