

1 THOMAS P. O'BRIEN
United States Attorney
2 SANDRA R. BROWN
Assistant United States Attorney
3 Chief, Tax Division
VALERIE L. MAKAREWICZ
4 (SBN 229637)
Assistant United States Attorney
5 Room 7211, Federal Building
300 North Los Angeles Street
6 Los Angeles, CA 90012
Telephone: (213) 894-2729
7 Facsimile: (213) 894-0115
Email: valerie.makarewicz@usdoj.gov

8 Attorneys for Plaintiff
9 United States of America

10 UNITED STATES DISTRICT COURT
11 CENTRAL DISTRICT OF CALIFORNIA
12 EASTERN DIVISION

13 UNITED STATES OF AMERICA,) No. ED CV 04-00989 VAP(SGLx)
14)
Plaintiff,)
15)
v.) **AMENDED JUDGMENT AND ORDER OF**
16) **SALE**
FELIX KELLY PRAKASAM; LILIANA P.)
17 PRAKASAM; GINANNE MANAGEMENT (A)
PURE TRUST) TO WIT: RICHARD J.)
18 HUMPAL, TRUSTEE; RICHARD J.)
HUMPAL, TRUSTEE OF THE GINANNE)
19 MANAGEMENT PURE TRUST;)
COUNTRYWIDE HOME LOANS, INC.;)
20 EUGENE BROWN; G&D ENTERPRISES,)
INC.; AAMCO TRANSMISSIONS, INC.;)
21 AND STATE OF CALIFORNIA,)
FRANCHISE TAX BOARD,)
22)
Defendants.)
23)

24 This matter having come before the Court for hearing on
25 plaintiff's motion for relief from judgment, Assistant United
26 States Attorney Valerie Makarewicz appeared for plaintiff United
27 States of America. Other appearances were made as reflected on
28 the Court record. After reviewing the materials submitted by the

1 parties, argument of the parties, and the case file, it is hereby
2 ORDERED that plaintiff's motion is GRANTED and the judgment
3 entered on December 19, 2005, should be amended to read as
4 follows.

5 IT IS ORDERED, ADJUDGED, and DECREED:

6 1. That for the taxes assessed by the Internal Revenue
7 Service against defendants Felix K. and Liliana P. Prakasam, in
8 accordance with applicable provisions of the Internal Revenue
9 Code, Title 26, United States Code, plaintiff United States of
10 America have and recover judgment against defendants Felix K. and
11 Liliana P. Prakasam in the amount of \$1,122,678.66 as of December
12 12, 2005, plus interest and other statutory additions as provided
13 by law, and against Felix K. Prakasam in the amount of
14 \$646,818.79, as of December 12, 2005, for a grand total of
15 \$1,769,497.45 as of December 12, 2005, plus accrued interest and
16 penalties, and other statutory additions as provided by law, in
17 accordance with applicable provisions of the Internal Revenue
18 Code, Title 26, United States Code.

19 2. That Felix K. and Liliana P. Prakasam are the owners of
20 the parcel of real property (hereinafter referred to as the which
21 is located at, and commonly known as, 25011 Daisy Avenue, Loma
22 Linda, California 92354 (hereinafter referred to as "subject
23 Property"). The subject property is situated in the County of
24 San Bernardino, State of California, and is more particularly
25 described as follows:

26 LOT 45, TRACT NO. 6913, IN THE CITY OF LOMA LINDA, COUNTY OF
27 SAN BERNARDINO, STATE OF CALIFORNIA, AS PER PLAT RECORDED IN
28 BOOK 89 OF MAPS, PAGES 89, 90 AND 91 RECORDS OF SAN

1 BERNARDINO COUNTY.

2 COMMONLY KNOWN AS: 25011 DAISY AVENUE, LOMA LINDA,
3 CALIFORNIA 92354.

4 ASSESSOR PARCEL NO.: 0284-362-01-0-000

5 3. That the United States of America has a valid and
6 existing federal tax liens against the property interests of
7 Felix K. and Liliana P. Prakasam in the subject properties, which
8 liens are herein reduced to judgment, and that such liens are
9 foreclosed against the interests of Felix K. and Liliana P.
10 Prakasam in the subject property.

11 4. That the subject property is ordered to be sold by the
12 Area Director of the Internal Revenue Service, Santa Ana,
13 California Area (hereinafter "Area Director"), or his delegate,
14 in accordance with the provisions of Title 28, United States
15 Code, Sections 2001 and 2002.

16 5. That any party to this proceeding or any person claiming
17 an interest in the subject property may move the Court, pursuant
18 to Title 28, United States Code, Section 2001(b), for an order
19 for a private sale of the subject property. Any such motion
20 shall be filed within twenty (20) days of the date of this
21 Judgment and shall set forth with particularity (a) the nature of
22 the moving party's interest in the subject property, (b) the
23 reasons why the moving party believes that a private sale would
24 be in the best interests of the United States of America and any
25 other claimant involved herein, (c) the names of three proposed
26 appraisers and a short statement of their qualifications, and (d)
27 a proposed form of order stating the terms and conditions of the
28 private sale. Any such motion shall comply with Rule 7 of the

1 Local Rules of the District Court for the Central District of
2 California.

3 6. That the Area Director, or his delegate, is ordered to
4 sell the subject property if it does not become the subject of a
5 motion pursuant to the preceding paragraph, in accordance with
6 Title 28, United States Code, Sections 2001(a) and 2002. The
7 subject property shall be sold at a public sale to be held in the
8 San Bernardino County Courthouse, 351 N. Arrowhead Avenue, San
9 Bernardino, California, 92415, the procedures for each sale shall
10 be as follows:

11 a. Notice of the sale shall be published once a
12 week for at least four (4) weeks prior to the sale in
13 at least one newspaper regularly issued and of general
14 circulation in San Bernardino County, California. Said
15 notice shall describe the properties by both their
16 street address and legal description, and shall contain
17 the terms and conditions of sale as set out herein.

18 b. The terms and conditions of sale shall be as
19 follows:

20 A minimum bid determined by reference to
21 the current fair market value shall be
22 required. The minimum bid shall be 75% of
23 the current fair market value as determined
24 by an appraisal of the subject property by
25 the Internal Revenue Service. The terms of
26 sale as to all persons or parties bidding
27 shall be cash. The successful bidder shall
28 be required to deposit with the Area Director

1 cash equal to twenty percent (20%) of the
2 bidder's total bid immediately upon the
3 property being struck off and awarded to such
4 bidder as the highest and best bidder; and
5 the remaining eighty percent (80%) of said
6 purchase price is to be paid on or before
7 5:00 p.m., within three (3) days of the date
8 of sale. Should any person bid off the
9 property at the sale by virtue of this
10 Judgment and Order of Sale, and fail to
11 comply with the terms of the sale, such
12 bidder shall be liable to the United States
13 for twenty percent (20%) of the value of the
14 property thus bid off as a penalty, and said
15 deposit shall be paid over and delivered to
16 the United States to be applied toward
17 payment of said penalty, but payment of said
18 penalty shall not be a credit on the judgment
19 of the United States.

20 7. Upon selling the subject property, the Area Director, or
21 his delegate, shall prepare and file with this Court an
22 accounting and report of sale for the subject property, and shall
23 give to the purchaser of the subject property a Certificate of
24 Sale containing the description of the property sold and the
25 price paid. The accounting and report of the sale shall be filed
26 within ten (10) days from the date of such sale. If no
27 objections have been filed in writing in this cause with the
28 Clerk of the Court within fifteen (15) days of the date of sale,

1 the sale shall be confirmed without necessity of motion, and the
2 Area Director shall be directed by the Clerk of the Court to
3 execute and deliver his deed to the purchaser.

4 8. Possession of the subject property which is sold shall
5 be yielded to the purchaser upon the production of the
6 Certificate of Sale and Deed; and if there is a refusal to so
7 yield, a Writ of Assistance may, without further notice, be
8 issued by the Clerk of this Court to compel delivery of the
9 subject property sold to the purchaser.

10 9. The Area Director shall apply the proceeds of sale for
11 the subject property first, to expenses of sale for the subject
12 property, second, in satisfaction of any unpaid real property
13 taxes owing to the County of San Bernardino as secured against
14 the subject property on the date of sale. The proceeds then
15 remaining from the sale of the subject property shall be
16 distributed in accordance with the provisions of paragraph 10
17 below.

18 10. To the extent that there are sales proceeds remaining
19 from the sale of the subject property, after the payments of the
20 expenses and claims set forth above in paragraph 9, such
21 remaining proceeds shall be treated as a single fund and shall be
22 applied by the Area Director to pay the following lien claims,
23 which are liens against all of the subject properties, in the
24 following order:

25 (1) First, to the United States of America in
26 partial or full satisfaction of the judgment and lien
27 of the United States as set forth in paragraph 1 above,
28 in the amount of \$1,769,497.45 as of December 12, 2005,

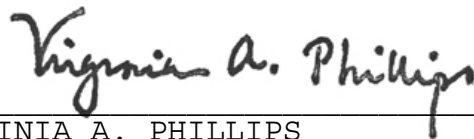
1 plus all additions to the unpaid federal income tax
2 liabilities of Felix K. and Liliana P. Prakasam
3 accruing according to applicable law after December 12,
4 2005, until the date of payment;

5 (2) If any surplus remains after making the
6 aforesaid payments, the Area Director, or his delegate,
7 shall so report, and return and pay the same into the
8 registry of this Court for distribution under further
9 order of this Court.

10 11. That the Court hereby retains jurisdiction of this
11 action for the purpose of making proper distribution of any
12 surplus of the proceeds of sale, pursuant to the Area Director's
13 Accounting and Report of Sale.

14 IT IS SO ORDERED.

15 DATED: December 3, 2008.



VIRGINIA A. PHILLIPS
UNITED STATES DISTRICT JUDGE

18 Respectfully submitted,
19 THOMAS P. O'BRIEN
20 United States Attorney
21 SANDRA R. BROWN
22 Assistant United States Attorney
23 Chief, Tax Division

24 VALERIE L. MAKAREWICZ
25 Assistant United States Attorney
26 Tax Division
27 Attorneys for Plaintiff United States of America
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