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8 Attorneys for Plaintiff United States of America

9 UNITED STATES DISTRICT COURT
 10 FOR THE CENTRAL DISTRICT OF CALIFORNIA
 11 WESTERN DIVISION

<p>12 UNITED STATES OF AMERICA, 13 Plaintiff, 14 v. 15 60.00 ACRES OF LAND, MORE OR 16 LESS, SITUATE IN SAN 17 BERNARDION COUNTY, STATE OF CALIFORNIA; WESTWARD 18 ENTERPRISES, A CALIFORNIA CORPORATION; DAVID 19 RUPPERT; WEST COAST DEVELOPMENT CO, INC; CLARA 20 STAPLES; SAFECO TITLE INSURANCE; AND SAN 21 BERNARDINO COUNTY TAX COLLECTOR, et al., 22 Defendants.</p>	<p>No. EDCV 13-1468-GW(OPx)</p> <p>JUDGMENT</p> <p>Trial: May 5, 2015 Time: 9:00 a.m.</p> <p>The Honorable George H. Wu</p>
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24 Trial by narrative statement pursuant to Local Rule 43-1 commenced on May 5,
 25 2015, at 9:00 a.m. Plaintiff submitted its Trial Brief and the Declarations of Robert W.
 26 Colangelo and Warren H. Neville, and appeared by Assistant United States Attorney
 27 Jonathan B. Klinck. Third Party Creditor State of California Franchise Tax Board
 28 (“FTB”) filed its Notice of State Tax Lien on March 4, 2015 (Dkt. #27.) No appearance

1 was made by any named defendant. Having reviewed the pleadings and papers filed
2 herein, and argument of counsel having been heard, the Court made Findings of Fact and
3 Conclusions of Law pursuant to F.R.Civ. P. 52.

4 Based on the foregoing, it is ORDERED, ADJUDGED AND DECREED that:

5 1. Plaintiff United States is vested with title in fee simple to the property legally
6 described as follows (“Subject Property”):

7 The Northwest ¼ of the Northwest ½ and the North ½ of the Southwest ¼
8 of the Northwest ¼ of Section 16, Township 13 North, Range 1 East, San
9 Bernardino Meridian, in the County of San Bernardino, State of California,
10 according to the official plat thereof. This Tract 839 is also known as
11 Assessor’s Parcel Number 051-031-18-0000, containing 60.00 acres, more
12 or less;

13 2. The just compensation for the Subject Property is the sum of \$78,000;

14 3. The California Franchise Tax Board (“FTB”) shall recover the sum of
15 \$76,964.31 as of the May 5, 2015 trial date, and daily interest in the sum of
16 \$6.29 after trial;

17 4. Westward Enterprises is entitled to recover the balance of any portion of the
18 \$78,000 not paid to FTB, if it can submit proof to the Court that it has been
19 revived as a corporation in good standing by the California Secretary of State;
20 and

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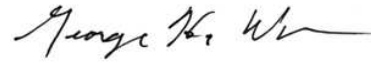
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1 5. The Clerk shall return to the United States Treasury any part of the \$78,000
2 which remains uncollected five years after the entry of judgment herein.

3 DATED: May 5, 2015

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GEORGE H. WU, U.S. District Judge

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8 Respectfully submitted,

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16 */s/ Jonathan B. Klinck*
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