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cc: FISCAL

8 Attorneys for Respondent the United States

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

12 CLEAR RECON CORP.,  
 13 Petitioner,  
 14 vs.  
 15 ALL CLAIMANTS TO SURPLUS FUNDS  
 16 AFTER TRUSTEE'S SALE OF REAL  
 17 PROPERTY LOCATED AT 9151  
 18 SHELLEY DRIVE, GARDEN GROVE, CA  
 92841,  
 19 Respondents.

Case No. 8:15-cv-01016 AG (Ex)  
 JUDGMENT TO DISBURSE  
 INTERPLEADED FUNDS

21 Pursuant to the Stipulation to Disburse Interpleaded Funds, and all evidence  
 22 properly on the record,

23 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Victor Wolf  
 24 and Tammye Wolf possess no interest in the surplus funds of \$66,377.36 from the  
 25 judicial foreclosure sale that occurred on December 29, 2104, of the real property located  
 26 at 9151 Shelley Drive, Garden Grove, California.

27 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that order of  
 28 priority to the surplus funds is as follows:

<b>Party</b>	<b>Priority Dates</b>
PNC Bank	4/25/2000
California FTB	6/22/2010 & 6/28/2010
United States	8/2/2010

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Orange County Superior Court Clerk is ordered to distribute the \$63,030.35 of interpleaded Surplus Funds from case number 30-2015-00789247-CU-PT-CJC as follows:

<b>Party</b>	<b>Check Payee</b>	<b>Amount</b>	<b>Address</b>
PNC Bank	PNC Bank, N.A.	\$5,451.07	Jason A. Savlov, Esq. RCO Legal, P.S. Santa Ana, CA 92705
California FTB	California Franchise Tax Board	\$33,943.90	FRANCHISE TAX BOARD c/o Donny P. Le P.O. Box 1720, MS: A-260 Rancho Cordova, CA 95741-1720
United States	United States of America	\$23,635.38	AUSA Charles Parker 300 N. Los Angeles St. Suite 7211 Los Angeles, CA 90012

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Clear Recon Corp., pursuant to California Civil Code section 2924k(a)(1), is entitled to \$2,912.01 trustee's fees and the \$435.00 filing fee, which Clear Recon Corp. retained prior to depositing the surplus funds with the Superior Court. Fees paid to Clear Recon Corp. pursuant to Section 2924k(a)(1) shall not decrease the amount of Surplus Funds paid to the United States. No further sums shall be paid to Clear Recon Corp.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, except for the payments to Clear Recon Corp. described above, the parties will each bear their own costs and attorney's fees.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that nothing in this order waives or limits the IRS's or the California FTB's right to collect any tax liabilities

1 that were not satisfied through payment of the surplus funds, including assessments  
2 discussed herein, and any other assessments not discussed herein.

3 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Court will  
4 retain jurisdiction to ensure the surplus funds are properly distributed by the Clerk of the  
5 California Superior Court, County of Orange.



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8 DATED: October 25, 2015

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ANDREW J. GUILFORD  
United States District Judge

10 Respectfully presented,

11 EILEEN M. DECKER  
12 United States Attorney  
13 SANDRA R. BROWN  
14 Assistant United States Attorney  
15 Chief, Tax Division

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/s/  
CHARLES PARKER  
Assistant United States Attorney

Attorneys for the United States of America

Cc: FISCAL