1 2 3 4 5 6 7 8	BENJAMIN B. WAGNER United States Attorney G. PATRICK JENNINGS MICHAEL G. PITMAN Trial Attorney, Tax Division U.S. Department of Justice P.O. Box 683 Ben Franklin Station Washington, D.C. 20044-0683 Telephone: (202) 307-6648 Facsimile: (202) 307-0054 Guy.P.Jennings@usdoj.gov	DISTRICT C	OURT FOR THE	
9	EASTERN DISTRICT OF CALIFORNIA			
10	UNITED STATES OF AMERICA,	)		
11	Plaintiff,	CIVIL NO.	1:06-CV-1630-AWI-WMW	
12	v. (	ORDER CONFIRMING SALE		
13	CHARLES WAYNE UPTERGROVE; et al.,	Date:	August 22, 2011	
14	Defendants.	Time: Place:	1:30 p.m. Courtroom 2	
15		Judge:	Hon. Anthony W. Ishii	
16		)		
17	,			
18	Money judgment was entered in favor of the United States (Doc. No. 134) and the			
19	dispositive order (Docket No. 133, "Dispositive Order") directed the sale of the Uptergroves'			
20	ranch pursuant to 28 U.S.C. § 2001. The Uptergrove Ranch is located at 26662 Road 23,			
21	Chowchilla, California, 93613, and described as follows:			
22	Real property in the unincorporated area of the County of MADERA, State of California, described as follows:			
23	THE NORTH ¾ OF THE NORTH ½ OF THE SOUTHEAST ¼ OF THE NORTHEAST ¼ OF SECTION 20, TOWNSHIP 9 SOUTH, RANGE 17 EAST, MOUNT DIABLO BASE AND MERIDIAN, ACCORDING TO THE OFFICIAL PLAT THEREOF.			
24 25				
26	APN: 030-120-013.			
27	The United States has reported, and the Court so finds, that the sale was publicized in			
28	accordance with 28 U.S.C. § 2001 and properly conducted, on April 28, 2011, at 11:00 a.m., at			
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the Madera County Courthouse. The successful bidders, Zhongping Zeng and Congxiang Liu, bid \$150,000 for the Uptergrove Ranch. The buyers fully paid the purchase price to the IRS Officer in charge of the sale, Douglas McDonald, who then deposited the funds to the Court. The United States seeks an Order confirming the sale.

In accordance with the foregoing, and for good cause shown,

**IT IS ORDERED THAT** the sale on April 28, 2011 of the Uptergrove Ranch was properly conducted and no objection was filed. The sale is hereby confirmed.

IT IS FURTHER ORDERED THAT the Internal Revenue Service is authorized to execute and deliver to the purchasers a Certificate of Sale and Deed conveying the Uptergrove Ranch to them or to their assignee.

IT IS FURTHER ORDERED THAT, on delivery of the Certificate of Sale and Deed, all interests in, liens against, or claims to the Uptergrove Ranch that are held or asserted in this action by the plaintiff or any of the defendants, or any successor-in-interest to any defendant, are discharged. On delivery of the Certificate of Sale and Deed, the Uptergrove Ranch shall be free and clear of the interests of the following defendants: Charles W. Uptergrove; Martha Gene Freeman Uptergrove; HomEq Servicing, Inc.; State of California, Employment Development Department; Copeland Lumber Company; California Franchise Tax Board; Gulf Insurance Company, Inc.; ABC Supply Company, Inc.; Meeks Building Center; and the State of California, Department of Industrial Relations. The purchasers take the Uptergrove Ranch free and clear of any claim by a successor-in-interest to any of the listed defendants.

**IT IS FURTHER ORDERED THAT** possession of the Property sold shall be yielded to the purchasers upon the production of a copy of the Certificate of Sale and Deed; and if there is a refusal to so yield, a Writ of Assistance may, without further notice, be issued by the Clerk of this Court to compel delivery of the Uptergrove Ranch to the purchasers.

**IT IS FURTHER ORDERED THAT** the Clerk shall make an initial distribution of the funds on deposit in this case as follows:

1	a. First, by check made payable to the "Internal Revenue Service" in the amount of			
2	\$3,333.29 for costs of sale, mailed to:			
3	Douglas McDonald,			
4	Douglas McDonald, Property Appraisal & Liquidation Specialist 751 Daily Dr. Ste 100 Camarillo, CA 93010			
5	Camanio, CA 93010			
6	IT IS SO ORDERED.			
7	Dated: August 22, 2011 Athlin			
8	CHIEF UNITED STATES DISTRICT JUDGE			
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