

**FILED**

AUG 3 2012

CLERK, U.S. DISTRICT COURT  
EASTERN DISTRICT OF CALIFORNIA  
BY \_\_\_\_\_  
DEPUTY CLERK

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

CHARLES WAYNE UPTERGROVE; *et al.*,

Defendants.

CIVIL NO. 1:06-CV-1630-AWI-GSA

**ORDER OF DISTRIBUTION**

Property at 26662 Road 23, Chowchilla, California, was sold to enforce the federal tax judgment entered in this case against Charles W. Uptergrove and Martha G. Uptergrove. The sale was confirmed by Order dated August 23, 2011 (Doc. No. 189). The proceeds of the sale were deposited to the Court. The parties have now established the amount and priority of their respective liens and have submitted a stipulation to that effect. The costs of sale were paid according to the Order dated August 23, 2011 (Doc. No. 189, p. 3), but funds on deposit remain for distribution. For good cause shown,

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

First, by check made payable to "Wells Fargo Bank," in the amount of \$140,000 and mailed to:

Seth Harris, Esq.,  
McCarthy & Holthus LLP,  
1770 Fourth Ave., San Diego, CA 92101;

1 Second, after the distribution to Wells Fargo Bank, one-half of all remaining funds on  
2 deposit, including one-half of any interest accrued, by check made payable to the "California  
3 EDD" and mailed to:

4 Amy J. Winn, Esq., Deputy Attorney General  
5 Office of the Attorney General  
6 1300 I Street, Suite 125  
7 P.O. Box 944255  
8 Sacramento, CA 94244-2550

9 Third, after the first and second distribution set forth above, all remaining funds on  
10 deposit in this case, including any remaining interest accrued, by check made payable to the  
11 "United States Treasury" and mailed to:

12 U.S. Department of Justice,  
13 Tax Division,  
14 P.O. Box 310,  
15 Ben Franklin Station,  
16 Washington D.C. 20044

17 **IT IS SO ORDERED.**

18 Dated: August 2, 2012

19   
20 ANTHONY W. ISHII  
21 Chief District Court Judge

22 *Respectfully submitted by,*

23 /s/ G. Patrick Jennings  
24 G. PATRICK JENNINGS  
25 Trial Attorney, Tax Division  
26 U.S. Department of Justice  
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