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3 **UNITED STATES DISTRICT COURT**
4 **EASTERN DISTRICT OF CALIFORNIA**
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7 UNITED STATES OF AMERICA,

8 Plaintiff,

9 vs.

10 DAVID J. EDWARDS, ET AL.,

11 Defendant.
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CASE NO. 1:17-cv-01105-AWI-SKO

ORDER:

(1) **DIRECTING ENTRY OF
JUDGMENT AGAINST CERTAIN
DEFENDANTS; AND**

(2) **DISCHARGING ORDER TO SHOW
CAUSE**

(Doc. No. 66)
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16 On March 6, 2023, the Court issued an Order to Show Cause why this action should not be
17 dismissed for failure to prosecute, noting, in particular, that there had been no docketed activity
18 since the Court issued a stipulated order dismissing the United States's Six Claim for Relief on
19 March 5, 2020. Doc. No. 66. The United States timely filed a response on March 16, 2023. Doc.
20 No. 67.

21 This action was filed on August 16, 2017 to reduce to judgment the outstanding federal tax
22 liabilities of David J. Edwards and to foreclose federal tax liens upon certain real property. Doc.
23 No. 67 at 1:26-28. On June 4, 2018, the Court granted the United States's motion for default
24 judgment against Edwards and two other Defendants—Marcia Doerr and Central Cinema, LP—
25 and ordered entry of judgment against Edwards in the amount of \$1,034,795.09, plus all penalties
26 and interest according to 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6601, 6621, and 6622, from May
27 31, 2018, until paid in full. Doc. No. 29.

28 The Sixth Claim for Relief was all that remained for adjudication after the Court granted

1 the motion for default judgment, and on March 5, 2020, the Sixth Claim for Relief was dismissed
2 pursuant to a stipulation filed by the United States and Edward’s estate. Doc. No. 65.

3 The United States indicates that it has, to date, received approximately \$421,000 from the
4 Edward’s estate against the default judgment and that it is in the process of collecting the balance.
5 The United States intends to seek a deficiency judgment against Edward’s estate for the remaining
6 unpaid portion of Edward’s federal tax liabilities in several weeks, after a payment made by the
7 Edward’s estate in August 2022 posts to Edward’s accounts. Doc. No. 67 at 2:25-3:18.

8 In the meantime, the United States notes that final judgment against Edwards, Doerr and
9 Central Cinema has not yet been entered and requests that the Court direct entry of final judgment
10 against them, consistent with the Court’s June 4, 2018 order. Doc. No. 67 at 3:6-12.

11 Reviewing its June 4, 2018 order, the Court agrees that entry of judgment against Edwards,
12 Doerr and Central Cinema is warranted. See Doc. No. 29:13-4:7. The Court will thus: (i) direct the
13 Clerk of Court to enter final judgment in favor of the United States as to those defendants; (ii)
14 keep this case open for the purpose of allowing the United States to seek a deficiency judgment in
15 due course; and (iii) discharge the March 6, 2023 Order to Show Cause. Doc. No. 66.

16 **ORDER**

17 Accordingly, IT IS HEREBY ORDERED that:

- 18 1. The Clerk of Court is respectfully DIRECTED to enter judgment in favor of the United
19 States of America against Defendants David J. Edwards, Marcia Doerr and Central
20 Cinema, LP, pursuant to Rule 58(b) of the Federal Rules of Civil Procedure and as set
21 forth in the Court’s June 4, 2018 Order Adopting Findings and Recommendations that
22 Plaintiff’s Motion for Entry of Default Judgment Be Granted (Doc. No. 29);
- 23 2. This case will remain OPEN to allow the United States to file a motion for deficiency
24 judgment in due course; and
- 25 3. The March 6, 2023 Order to Show Cause (Doc. No. 66) is DISCHARGED.

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IT IS SO ORDERED.

Dated: March 29, 2023



SENIOR DISTRICT JUDGE