

1 DAVID A. HUBBERT  
Deputy Assistant Attorney General

2 CHRISTIAN MEJIA  
3 Trial Attorney, Tax Division  
U.S. Department of Justice  
4 P.O. Box 683  
Washington, D.C. 20044  
5 202-305-7548 (v)  
202-307-0054 (f)  
6 Christian.Mejia@usdoj.gov

7 PHILLIP A. TALBERT  
United States Attorney,  
8 Eastern District of California  
*Of Counsel*

9 *Attorney for the United States of America*

10 UNITED STATES DISTRICT COURT  
11 EASTERN DISTRICT OF CALIFORNIA

12  
13 UNITED STATES OF AMERICA,

14 Plaintiff,

15 v.

16 DAVID J. EDWARD, ET AL.,

17 Defendants.

CASE NO. 1:17-cv-01105-JLT-SKO

**[PROPOSED] DEFICIENCY JUDGMENT**

18  
19 The Court has entered a default judgment against Defendant David J. Edwards in the  
20 amount of \$1,034,795.09, plus all penalties and interest according to 28 U.S.C. § 1961(c) and 26  
21 U.S.C. §§ 6601, 6621, and 6622, from May 31, 2018, until paid in full. (*See Docs. 29, 68, 69.*)  
22 On November 27, 2018, the Court substituted Margot Bellando, as the personal representative of  
23 the Estate of David. J. Edwards, for Defendant David J. Edwards. (Doc. 49.) The United States  
24 indicates that it has received several payments from the Estate of David J. Edwards since the  
25 Court ordered Judgment in favor of the United States and against Mr. Edwards on June 4, 2018.  
26 (*See Doc. 71 (citing Doc. 29).*) The United States now moves for a deficiency judgment for the  
27 remaining judgment amount not satisfied by the payments it has received from the Estate of  
28

1 David J. Edwards. (*Id.*) In consideration of this motion, and for good cause shown, the Court  
2 hereby GRANTS the United States' Motion for a Deficiency Judgment.

3 The Court hereby further enters a DEFICIENCY JUDGMENT in favor of the United  
4 States and against Defendant Margot Bellando, as personal representative of the Estate of David  
5 J. Edwards, for unpaid 2005, 2007, 2008, and 2009 federal income taxes in the amount of  
6 \$439,743.69, plus statutory interest, penalties, and other statutory additions as provided by law  
7 accruing after July 3, 2023, until paid in full.

8

9 IT IS SO ORDERED.

10

Dated: July 17, 2023

  
UNITED STATES DISTRICT JUDGE

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28