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2 IN THE UNITED STATES DISTRICT COURT FOR THE
3 EASTERN DISTRICT OF CALIFORNIA
4 SACRAMENTO DIVISION

5 UNITED STATES OF AMERICA,) Civil No. 08-cv-02073-JAM-KJM
6 Plaintiff,)
7 v.) **ORDER CONFIRMING SALE AND**
8 STEPHEN R. LA PERLE, STATE OF) **DISTRIBUTING PROCEEDS**
9 CALIFORNIA DEPARTMENT OF)
LA PERLE AKA ALICE LINN K-LOPEZ,)
10 Defendants.)

11 Upon consideration of the United States’ Motion for Confirmation of Sale and
12 Distribution of Proceeds, and any opposition thereto:

13 The Court finds that the sale of the subject real property located in Sacramento County at
14 7648 Pine Valley Drive, Sacramento, California (“the Property”) was conducted by the United
15 States in compliance with 28 U.S.C. §§ 2001-2002, and that payment was made and accepted in
16 compliance with the terms of the Court’s Order of Judicial Sale dated March 31, 2010.

17 Accordingly, the motion is **GRANTED**, and it is hereby,

18 **ORDERED**, that the sale of the Property is confirmed, and the Internal Revenue Service
19 Property Acquisition and Liquidation Specialist shall promptly deliver the appropriate deed
20 thereto to the purchaser of such property. It is further,

21 **ORDERED**, that on delivery of the deed to the purchaser, all interests in, liens against, or
22 claims to the Property that are held or asserted by that plaintiff or any of the defendants in this
23 action are discharged. On delivery of the deed to the purchaser, the Property shall be free and
24 clear of the interests of the United States (or the Internal Revenue Service), Stephen La Perle,
25 Alice La Perle, aka Alice Linn K-Lopez, and the State of California Department of Veterans
26 Affairs. It is further,

27 **ORDERED**, that the Clerk shall disburse the proceeds of the sale from the Court’s
28 registry in the following manner:

1 First, to the United States (payable to the Internal Revenue Service, and sent to Internal
2 Revenue Service, Attn: Hallie Lipscomb, PALS, 4330 Watt Avenue SA 5209, Sacramento, CA
3 95821) for advertising and locksmith expenses in the amount of \$808.51.

4 Second, to Sacramento County (payable to Sacramento County Tax Collector, and sent to
5 Sacramento County Tax Collector, 700 H Street, Room 1710, Sacramento, CA 95814) for unpaid
6 property taxes for the second half of 2010, in the amount of \$746.70.

7 Third, to the United States (payable to the United States Treasury, and sent to U.S.
8 Department of Justice, Tax Division, P.O. Box 310, Ben Franklin Station, Washington D.C.
9 20044) for application to the unpaid federal tax liabilities of Defendant Stephen La Perle for tax
10 years 1987, 1988 and 1989, plus penalties and interest, in the amount of any remaining proceeds,
11 without reduction for registry fees.

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13 **IT IS SO ORDERED.**

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15 Dated this 6th day of January, 2011.

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17 /s/ John A. Mendez
18 Honorable John A. Mendez
19 United States District Judge
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