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**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA**

SAND CANYON CORPORATION, FKA
PREMIER TRUST DEED SERVICES, INC.

Plaintiff,

v.

ALAN S. COLEMAN, STACI E. COLEMAN,
CALIFORNIA SERVICE BUREAU,
CALIFORNIA FRANCHISE TAX BOARD,
FRIEDMAN FINANCIAL, *and* UNITED
STATES OF AMERICA

Defendants.

Case No. 2:12-CV-02107-JAM-KJN

**JOINT STIPULATION AND
APPLICATION FOR
DISBURSEMENT**

In accordance with this Court's Order, Rec. Doc. 22, released on April 11, 2013, the United States of America ("United States"), the California Franchise Tax Board ("FTB"), and the California Service Bureau, Inc. ("CSB"), submit this joint stipulation and jointly apply for disbursement in accordance with the following:

1. The Court ordered that the surplus funds shall be distributed as follows:

a. The United States—\$33,237.55, plus additional interest thereon from and after January 18, 2013, less any applicable credits;

b. FTB—\$75,592.40, plus additional interest thereon from and after January 18, 2013, less any applicable credits;

c. CSB—\$198,023.54, plus additional interest thereon from and after January 18, 2013, less any applicable credits.

2. The parties stipulate that for the claims ordered paid in the Court’s Order, *see* No. 22, the additional interest accrued from and after January 18, 2013, less any applicable credits, equals the amounts on the dates set forth below:

	Amount	Recorded	Balance as of Jan. 18, 2013	Balance as of Apr. 19, 2013 (+91 days)	Balance as of Apr. 23, 2013 (+95 days)	Balance as of Apr. 26, 2013 (+98 days)
CSB	\$3,933.14	Sep. 17, 2001	\$8,513.14	\$8,610.51	\$8,614.79	\$8,618.00
U.S.	\$20,090.82	May 8, 2003	\$33,237.55	\$33,487.07	\$33,498.08	\$33,506.34
FTB	\$17,199.48	May 21, 2003	\$28,404.40	\$28,615.49	\$28,624.86	\$28,631.89
CSB	\$9,692.24	Sep. 2, 2003	\$18,892.68	\$19,133.83	\$19,144.43	\$19,152.38
FTB	\$18,456.56	Nov. 8, 2004	\$47,188.00	\$47,632.19	\$47,647.78	\$47,659.47
FTB	\$14,352.69	Nov. 8, 2004				
FTB	\$16,380.04	Nov. 8, 2004				
CSB	\$167,087.67	Jun. 10, 2005	\$296,774.42	\$300,934.03	\$301,116.87	\$301,254.00

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3. Accordingly, the parties jointly apply for disbursement of the surplus funds to the claimants as follows:

a. If paid on Apr. 19, 2013, the recipient and amount should be as follows:

- i. The United States—\$33,487.07;
- ii. FTB—\$76,247.68; and
- iii. CSB—the balance of the remaining surplus funds.

b. If paid on Apr. 23, 2013, the recipient and amount should be as follows:

- i. The United States—\$33,498.08;
- ii. FTB—\$76,272.64; and
- iii. CSB—the balance of the remaining surplus funds.

c. If paid on April 26, 2013, the recipient and amount should be as follows:

- i. The United States—\$33,506.34;
- ii. FTB—\$76,291.36
- iii. CSB— the balance of the remaining surplus funds.

SO ORDERED,

This 18th day of April, 2013.

/s/ John A. Mendez
UNITED STATES DISTRICT COURT JUDGE

Respectfully submitted,

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/s/ Lee Perla

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