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

UNITED STATES OF AMERICA,)	
)	Case No. 2:13-cv-02436-TLN-KJN
Plaintiff,)	
)	<u>AMENDED ORDER GRANTING</u>
v.)	MOTION FOR ORDER CONFIRMING
)	SALE AND DISTRIBUTION OF
RONALD B. PORATH and)	FUNDS
MARZELLA J. PORATH,)	
)	
Defendants.)	
_____)	

The United States of America (“United States”) has moved the Court for an order confirming the sale of real property located at 2278 Rainbow Road, #27, Meyers, California (the “Meyers Property”). The Meyers Property was sold on October 15, 2015 for \$92,000.00. Based on the United States’ motion, and no opposition having been received, the Court hereby GRANTS the United States’ motion and CONFIRMS the sale of the Meyers Property, which is legally described as follows:

“LOT 27, RAINBOW TRACT,” NEAR MYERS, EL DORADO COUNTY,
CALIFORNIA.
APN: 035-100-03-200
Commonly Known As: 2278 Rainbow Road, #27
Meyers, CA

1 The sale of the Meyers Property is free and clear of any lien or interest of any of the named
2 defendants. The Internal Revenue Service shall issue a deed for the Meyers Property to the
3 purchasers.

4 IT IS FURTHER ORDERED THAT the clerk is authorized and directed to draw checks
5 on the funds deposited in the registry of this court in the principal amount of \$92,000.00 plus all
6 accrued interest, minus any statutory users fees, payable to the following payees and mail or
7 deliver the checks to the payees at the following addresses:

8 1. To the Internal Revenue Service (“IRS”) for costs of the judicial sale in the
9 amount of \$514.79 by check made payable to the “United States Treasury” and mailed to:

10 IRS PALS, SA-5209
11 c/o Hallie Lipscomb
12 4330 Watt Avenue
13 Sacramento, CA 95821

14 The check shall bear a notation for Tax Parcel No. 035-100-03-200 and Porath.

15 2. To El Dorado County, California, for any secured real property tax liens in the
16 amount of \$1,561.39. The check shall be made payable to “C.L. Rafferty, C.P.A.” and mailed to:

17 C.L. Rafferty, C.P.A.
18 Tax Collector
19 P.O. Box 678002
20 Placerville, CA 95667-8002

21 The check shall bear a notation for Tax Parcel No. 035-100-03-200.

22 3. The remainder to the United States for the federal tax liens against Ronald B.
23 Porath and Marzella J. Porath arising out of the IRS assessments of federal income tax liabilities
against them for the following years:

- a. tax years 2006, 2007, and 2008 against Ronald B. Porath and Marzella J.
Porath;

- 1 b. tax year 1999 against Ronald B. Porath and Marzella J. Porath;
- 2 c. tax years 2000, 2001, 2002, 2003 against Ronald B. Porath; and
- 3 d. tax years 2000, 2001, 2002, 2003, 2004, 2005 against Marzella J. Porath,

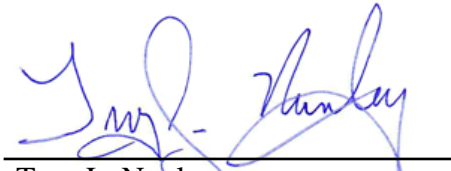
4 by check made payable to the “Department of Justice” and mailed to:

5 Tax FLU, Office of Review
6 U.S. Dept. of Justice Tax Division
7 P.O. Box 310
8 Ben Franklin Station
9 Washington, D.C. 20044-0310

10 The check shall bear a notation for CMN 2011101273.

11 IT IS SO ORDERED.

12 Dated: June 16, 2016



Troy L. Nunley
United States District Judge