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

UNITED STATES OF AMERICA,	)	
	)	Case No. 2:14-cv-00578-MCE-AC
Plaintiff,	)	
	)	
v.	)	<b>ORDER OF JUDGMENT</b>
	)	
	)	
ESTATE OF CIPRIANO ESPINOR, et al.,	)	
	)	
Defendants.	)	
_____	)	

Pursuant to the Stipulation of the Plaintiff United States and Defendant Martha Espinor and for good cause having been shown, IT IS HEREBY ORDERED:


1. Judgment is entered against Martha Espinor in favor of the United States in the amount of \$21,500.00 pursuant to 26 U.S.C. §6324(a)(2);
2. Interest shall accrue from the date of entry of this judgment until the amount is paid in full pursuant to 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6601, 6621(a)(2); and
3. As between the parties to the stipulation, each shall bear their own costs and expenses.

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///

1 4. The matter having now been concluded in its entirety, the Clerk of Court is directed  
2 to close the file.

3 IT IS SO ORDERED.

4 Dated: April 5, 2017

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6 MORRISON C. ENGLAND, JR.  
7 UNITED STATES DISTRICT JUDGE  
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