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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,
Plaintiff,
v.
UN SIK KIM; DOO SUN KIM, et al.
Defendants.

Case No. 2:14-cv-02207 KJM-CKD

**STIPULATED JUDGMENT and
ORDER OF DISTRIBUTION**

The United States brought this action to enforce tax liens against real property of Un Sik Kim. The real property sold for \$132,000 and the sale proceeds are presently on deposit with this Court. Most of the parties have agreed to the pertinent facts and submitted a stipulation and request for order of distribution. In accordance with the stipulation, and for good cause shown,

IT IS ORDERED THAT

1. The Clerk shall issue a check in the amount of \$42,000 made payable to "Fay Servicing LLC" and mailed to the attention of Joan C. Spaeder-Younkin, Wright Finlay & Zak, 4665 MacArthur Court, Suite 280, Newport Beach CA 92660. This payment will satisfy the claims of Wilmington Trust.
2. After the distribution to Wilmington Trust, the Clerk shall issue a check in the amount of one-half of the remaining deposited funds, including any interest thereon, made payable to the "U.S. Department of Justice" and mailed to the

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“Department of Justice ATTN: TAXFLU, P.O. Box 310 - Ben Franklin Station, Washington, D.C. 20044.”

3. The Clerk shall issue a check in the amount of the remaining deposited funds made payable to “Doo Sun Kim and Mark Choi” and mailed to the attention of Mark Hongil Choi at 1333 Howe Avenue, Suite 110, Sacramento, CA 95825.
4. On January 28, 2017, counsel for Sacramento Leasing, Inc., signed a disclaimer of interest to the proceeds of the sale of the 5533 Palmdale Way property. Sacramento Leasing, Inc., has no interest in the Property or the sale proceeds.
5. After personal service of the summons and complaint, and failure to appear or defend, on May 29, 2015, the Clerk entered default against defendants Capital One Bank, Young Kim Oh, Daz W. Pak, Sung Park, who were named as possible claimants. Judgment by default is entered against Capital One Bank, Young Kim Oh, Daz W. Pak, Sung Park, that they have no interest in the Property or the sale proceeds.
6. Hayne Kim failed to oppose that motion of the United States at Docket No. 53, and his abstract of judgment was recorded later than that of the United States, and judgment by default is entered against him, that Hayne Kim has no interest in the 5533 Palmdale Way property or the sale proceeds thereof. The motion of the United States filed April 26, 2017, is granted.

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7. This order shall be a final judgment as to the claims of the parties to 5533
Palmdale Way, Sacramento, California.

IT IS SO ORDERED.

DATED: August 2, 2017.


UNITED STATES DISTRICT JUDGE