

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

In re:

Case No. 2:16-cv-2611-GHW

GARY GORSKI,

Debtor.

COUNTY OF SACRAMENTO,

Plaintiff,

v.

GARY GORSKI, *et al.*,

Defendants.

ORDER

The United States' Motion for Summary Judgment (ECF No. 19) is hereby GRANTED.

IT IS ADJUDGED AND DECREED THAT:

- A. The United States has valid tax liens against all of Gary Gorski's property and rights to property;
- B. Gary Gorski is entitled to \$98,725.50 in attorney's fees awarded to Robert Hunter in *Hunter et al., v. County of Sacramento*, Case No. 2:06-cv-00457-GEB-AC in the District Court for the Eastern District of California;
- C. The United States' tax liens attach to Gary Gorski's entire interest in the attorney's fees awarded to Robert Hunter in *Hunter et al., v. County of Sacramento*.

THEREFORE, IT IS ORDERED THAT the Clerk of the Bankruptcy Court for the Eastern District of California shall pay \$98,725.50 currently in the Bankruptcy Court's registry in connection with the Adversary Proceeding No. 14-2016 for application toward the unpaid Federal income tax liabilities of Gary Gorski. The payment shall be made without reduction of any registry fees.¹ The check shall be made payable to the United States Department of Justice and sent to:

William Thompson
Office of Review
Dept. of Justice, Tax Division
P.O. Box 310
Washington, DC 20044

IT IS FURTHER ORDERED THAT the District Court Clerk shall enter judgment accordingly and close this case.

Dated: May 17, 2017



GEORGE H. WU
United States District Judge

Submitted by:

DAVID A. HUBBERT
Acting Assistant Attorney General

BORIS KUKSO
RIKA VALDMAN
Trial Attorneys, Tax Division
U.S. Department of Justice
P.O. Box 683
Washington, D.C. 20044

¹ "In cases where the United States Government is a party to the action underlying the registry investment, the funds initially withheld in payment of the [registry] fee may be restored to the United States upon application filed with the court by... government counsel." 56 Fed. Reg. 56356-01, 1991 WL 222299.

Of Counsel:
Phillip A. Talbert
United States Attorney

Attorneys for the United States of America