

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 DIRECTING FINAL  
DISTRIBUTION OF INTERPLEADER  
FUNDS**

On May 18, 2017, the Court granted the United States’ motion for summary judgment and held that: (1) 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; and (2) 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*. See ECF No. 31. The Court also directed the Clerk of the Bankruptcy Court for the Eastern District of California to pay \$98,725.00 for application toward Gary Gorski’s unpaid federal income tax liabilities. *Id.*

There remains approximately \$3,577.93 (with interest accruing) in the Court's registry, apparently relating to an award of costs in the *Hunter et al., v. County of Sacramento*. On June 14, 2017, the Court issued an order directing all parties to file a claim as to the remaining funds. ECF No. 33.

On July 5, 2017, the United States filed a claim based on the tax liens against Gary Gorski, the attorney-client agreement between Gorski and Hunter, and Gorski's representations made in his application for costs in *Hunter et al., v. County of Sacramento* stating that he paid the costs out of his pocket. ECF No. 34. No other party has filed a claim to the remaining funds.

Based on the Court's review of the record and the United States' claim to the remaining funds, the Court DETERMINES as follows:

- A. Gary Gorski is entitled to recover the costs awarded 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;
- B. The United States' tax liens attach to Gary Gorski's interest in the costs awarded 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 all the remaining funds 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 per 56 Fed. Reg. 56356-01. 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: September 27, 2017



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GEORGE H. WU  
United States District Judge

Submitted by:

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