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8 Attorney for Michael Brumbaugh, Administrator of the Estate  
 9 of David P. Zinnel and Trustee of the Castana Trust, dtd Mar. 4, 2009

10 IN THE UNITED STATES DISTRICT COURT  
 11 EASTERN DISTRICT OF CALIFORNIA

12 UNITED STATES OF AMERICA

Case No.: 2:21-mc-00098 TLN AC

13 Plaintiff,

**STIPULATION AND ORDER RE  
 DISPOSITION OF REMAINING  
 BALANCE OF TD AMERITRADE IRA  
 ACCOUNT (\*0613) PURSUANT TO  
 SETTLEMENT AGREEMENT**

14 v.

15 STEVEN ZINNEL

16 Defendant and Judgment Debtor.

17 DAVID ZINNEL, SUCCESSOR TRUSTEE OF  
 18 THE CASTANA TRUST, DATED MARCH 4,  
 19 2009,

20 Garnishee.

21 IT IS HEREBY STIPULATED AND AGREED UPON by and between Third-Party  
 22 Michael Brumbaugh, Administrator of the Estate of David P. Zinnel and as successor Trustee of  
 23 the Castana Trust, dated March 4, 2009, by and through K. Greg Peterson, his attorney of record,  
 24 and STEVEN ZINNEL, appearing Pro Se, as follows:

25 RECITALS

26 This action involves an Application for Writ of Garnishment filed on April 2, 2021, by  
 27 Plaintiff UNITED STATES OF AMERICA (“USA”) in connection with criminal monetary  
 28 penalties totaling \$3,014,294 assessed against STEVEN ZINNEL (“Steven”) in criminal case

1 number 2:11-CR-00234-TLN;

2 The Garnishee, TD AMERITRADE CLEARING, INC. (“**TD Ameritrade**”), responded  
3 in this action by disclosing its possession of Rollover IRA Accounts 787-727536 and 72-830613  
4 (together, the “**TD Ameritrade IRA**”) in which it claimed Steven has an interest;

5 Third Party Claimant DAVID ZINNEL (“**David**”), who was served with a copy of the  
6 USA’s Application for Writ of Garnishment, responded in his capacity as Successor Trustee of  
7 The Castana Trust, Dated March 4, 2009 (the “**Castana Trust**”) and in his capacity as a 50%  
8 beneficiary of the Castana Trust by claiming an interest in the entirety of the TD Ameritrade IRA  
9 as an asset of the Castana Trust.

10 1. On June 3, 2022, the USA agreed to limit the total amount of its criminal  
11 monetary penalties owed by Steven to \$1,013,056.06 (\$513,056.06 restitution; \$500,000.00  
12 penalty) and its litigation surcharge to \$150,000.00, for a total amount of \$1,163,056.06 (the  
13 “**Agreed Amount**”) [Transcript 6:15]<sup>1</sup>;

14 2. David and Steven previously agreed that David is then entitled to everything that  
15 remains in the TD Ameritrade IRA [Transcript 5:22-6:5] as an asset of the Castana Trust  
16 [Transcript 6:19-22, 9:20-21], and any balance remaining is to be sent to the Castana Trust  
17 [Transcript 7:10] or the account may be converted to a Castana Trust account [Transcript 7:11-  
18 12]. Steven and David agreed, prior to David’s death, that any remaining balance of the TD  
19 Ameritrade IRA will be a Castana Trust asset and that they will agree to execute whatever  
20 paperwork is necessary to effectuate their agreement [Transcript 15:23-16:3, 16:7-12, 26:13-18];

21 3. The parties acknowledge that the USA has been paid in full from the TD  
22 Ameritrade IRA;

23 4. On October 14, 2022, David passed away.

24 \_\_\_\_\_  
25 <sup>1</sup> All references to Transcript are to the Transcript of Proceedings of the Settlement Conference  
26 held on June 3, 2022, before the Hon. Kendall J Newman, Chief Magistrate Judge in this matter  
27 and as transcribed Thresha Spencer, CSR (**ECF 134**).



