

1 JOSEPH RUSSONIELLO (CSBN 44332)
 United States Attorney
 2 THOMAS MOORE (ASBN 4305-078T)
 Assistant United States Attorney
 3 Chief, Tax Division
 CYNTHIA STIER (DCBN 423256)
 4 Assistant United States Attorney
 9th Floor Federal Building
 5 450 Golden Gate Avenue, Box 36055
 San Francisco, California 94102
 6 Telephone: (415) 436-7000

7 Attorneys for the United States of America

8

9 **UNITED STATES DISTRICT COURT**
 10 **NORTHERN DISTRICT OF CALIFORNIA**
 11 **SAN FRANCISCO DIVISION**

12

13 **MORTGAGE ELECTRONIC**
REGISTRATION SYSTEM, INC., as
 14 **nominee for GMAC Mortgage, LLC**
formerly known as GMAC Mortgage
Corporation,

Plaintiff,

16

v.

17

18 **STACEY REINECCIUS, ELAINE**
DIANE STATHAKIS, EMPLOYMENT
DEVELOPMENT DEPARTMENT -
 19 **STATE OF CALIFORNIA,**
DEPARTMENT OF TREASURY -
 20 **INTERNAL REVENUE SERVICE, and**
DOES 1 through 50 , Inclusive,

Defendants.

22

Case No. 3:07-4290-MHP (WDB)

STIPULATION AND [PROPOSED]
ORDER

23 Plaintiff, Mortgage Electronic Registration System, Inc., as nominee for GMAC
 24 Mortgage, LLC formerly known as GMAC Mortgage Corporation ("Plaintiff"), and Defendants,
 25 Employment Development Department - State of California ("EDD") and the United States of
 26 America, on behalf of it's agency the Internal Revenue Service ("IRS"), hereby stipulate and
 27 agree, subject to this Court's approval, as follows:

28 //

1 1. Within 10 (ten) days from entry of this Order, Plaintiff shall pay to the EDD the
2 sum of \$180,426.66, in full satisfaction of any and all claims held by EDD against the Plaintiff
3 arising out of this action. Said payment should be made payable to the EDD and delivered to
4 Marguerite C. Stricklin, Deputy Attorney General, 1515 Clay Street, 20th Floor, P.O. Box 70550,
5 Oakland, California, 94612-0550.

6 2. Within 10 (ten) days from entry of this Order, Plaintiff shall pay to the IRS the
7 sum of \$19,693.50, in full satisfaction of any and all claims held by IRS against the Plaintiff
8 arising out of this action. Said payment should be payable to the United States, and be delivered
9 to Cynthia Stier, Assistant United States Attorney, 450 Golden Gate Ave., Ninth Floor, San
10 Francisco, CA 94102.

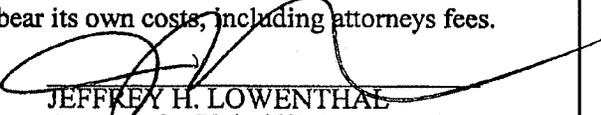
11 3. EDD agrees that upon payment to EDD as set forth in paragraph 1 above, EDD
12 shall cause the State Tax Lien against the subject real property located at 706-708 15th Avenue,
13 San Francisco, California (hereinafter, "Subject Property"), in the amount of \$219,920.19,
14 recorded on or about March 14, 2006 as Document No. 2006-1142539-00 in the San Francisco
15 County Recorder's Office to be released against the Subject Property only.

16 4. IRS agrees that upon payment to the IRS as set forth in paragraph 2 above,
17 the Subject Property shall be discharged from the two Notices of Federal Tax Lien, in the amount
18 of \$1,025,455.24, recorded in the San Francisco Recorder's Office on March 22, 2006 as
19 Document Nos. 2006-1146778-00 and 2006-1146779-00.

20 5. EDD and the IRS shall apply the sums received pursuant to this Stipulation
21 and Order toward the tax liabilities identified in the tax liens referenced in paragraphs 3 and 4
22 above. Any unpaid balance remaining after application of these sums shall remain due and
23 owing by the taxpayers, Defendants Stacey Reineccius and Elaine Strathakis.

24 6. Plaintiff, EDD and the IRS shall bear its own costs, including attorneys fees.

25 Dated: 11-25-08


JEFFREY H. LOWENTHAL
Attorney for Plaintiff Mortgage Electronic
Registration System, Inc. as nominee for
GMAC Mortgage, LLC, formerly known
As GMAC Mortgage Corporation

1 Dated: 12/02/08


CYNTHIA STIER
Attorney for Defendant United States of
America

2
3
4 Registration System, Inc. as nominee for
5 GMAC Mortgage, LLC, formerly known
6 As GMAC Mortgage Corporation

7 Dated: 12/02/2008


MARGUERITE CELESTE STRICKLIN
Attorney for Defendant State of California,
8 Employment Development Department

9
10 **ORDER**

11 Pursuant to the Stipulation of the Plaintiff, EDD and IRS, IT IS HEREBY ORDERED,
12 ADJUDGED AND DECREED:

13 1. Within 10 (ten) days from entry of this Order, Plaintiff shall pay to the EDD the
14 sum of \$180,426.66, in full satisfaction of any and all claims held by EDD against the Plaintiff
15 arising out of this action. Said payment should be made payable to the EDD and delivered to
16 Marguerite C. Stricklin, Deputy Attorney General, 1515 Clay Street, 20th Floor, P.O. Box 70550,
17 Oakland, California, 94612-0550.

18 2. Within 10 (ten) days from entry of this Order, Plaintiff shall pay to the IRS the
19 sum of \$19,693.50, in full satisfaction of any and all claims held by IRS against the Plaintiff
20 arising out of this action. Said payment should be payable to the United States, and be delivered
21 to Cynthia Stier, Assistant United States Attorney, 450 Golden Gate Ave., Ninth Floor, San
22 Francisco, CA 94102,

23 3. EDD agrees that upon payment to the EDD as set forth in paragraph 1 above,
24 EDD shall cause the State Tax Lien against the subject real property located at 706-708 15th
25 Avenue, San Francisco, California (hereinafter, "Subject Property"), in the amount of
26 \$219,920.19, recorded on or about March 14, 2006 as Document No. 2006-1142539-00 in the
27 San Francisco County Recorder's Office to be released against the Subject Property only.

28
Stipulation and [proposed]
Order, Case No. 3:07-4290-MHP (WDB)

1 4. IRS agrees that upon payment to the IRS as set forth in paragraph 2 above,
2 the Subject Property shall be discharged from the two Notices of Federal Tax Lien, in the amount
3 of \$1,025,455.24, recorded in the San Francisco Recorder's Office on March 22, 2006 as
4 Document Nos. 2006-I146778-00 and 2006-I146779-00.

5 5. EDD and the IRS shall apply the sums received pursuant to this Stipulation
6 and Order toward the tax liabilities identified in the tax liens referenced in paragraphs 3 and 4
7 above. Any unpaid balance remaining after application of these sums shall remain due and
8 owing by the taxpayers, Defendants Stacey Reineccius and Elaine Strathakis.

9 6. Plaintiff, EDD and the IRS shall bear its own costs, including attorneys fees.

10
11 **SO ORDERED.**

12
13 DATED: 12/4/2008

