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

11 **UNITED STATES OF AMERICA,** )  
 12 **Plaintiff,** )  
 13 )  
 14 **v.** )  
 15 **F. ANTHONY EDWARDS and SHARON** )  
**de EDWARDS, individually and** )  
 16 **SHARON de EDWARDS, M.D. FACOG,** )  
 17 **Defendant.** )

Case No. C-07-06447-MCC

**STIPULATION OF DISMISSAL AND**  
**~~PROPOSED~~ ORDER**

18 1. The United States filed this action seeking to reduce to judgment certain federal  
 19 tax assessments made against Defendants F. Anthony Edwards and his wife, Sharon de Edwards,  
 20 individually and Sharon de Edwards, M.D. FACOG, sole proprietorship. Count II of Amended  
 21 Complaint (Reduce Assessments to Judgment)

22 2. By its Amended Complaint, the United States sought to foreclose its federal tax  
 23 liens upon real property owned by Defendants F. Anthony Edwards and Sharon de Edwards.  
 24 Count III of Amended Complaint (Foreclose Federal Tax Liens).

25 3. Plaintiff, United States of America, pursuant to Section 7403(b) of the Internal  
 26 Revenue Code (26 U.S.C.), named Defendants Contra Costa County Tax Collector, California  
 27 Service Bureau, Inc., Atkinson-Baker, Inc, Mullin Law Firm, Sternberg & Coad-Hermelin, LLP,  
 28 Just Water Heaters, Countrywide Home Loans, California State Franchise Tax Board, Barry R.

1 Thompson, Sun-Brite Professional Service, Inc., Javier Sanchez and Community Fund LLC, as  
2 parties to this action because they had an interest in the real property upon which the United  
3 States sought to foreclose its tax liens. Those Defendants claims relate only to Count III of the  
4 Amended Complaint dealing with the foreclosure of the tax liens.

5 4. Subsequently, the real property was sold by Countrywide through a foreclosure  
6 sale and the United States of America has now received payment for its priority tax liens that  
7 attached to the real property. Consequently, the foreclosure of federal tax liens is moot and  
8 Count III of the Amended Complaint, seeking to foreclose the federal tax liens, should be  
9 dismissed.

10 5. The United States of America and Defendants, Contra Costa County Tax  
11 Collector, Just Water Heaters, Inc., F. Anthony Edwards and Sharon de Edwards, who filed  
12 Answers herein, hereby stipulate and agree, pursuant to Rule 41(a)(1)(A)(ii) and subject to this  
13 Court's approval, to the dismissal of Count III of the Amended Complaint.

14 6. Defendants California Service Bureau, Inc., Atkinson-Baker, Inc, Mullin Law  
15 Firm, Sternberg & Coad-Hermelin, LLP, Countrywide Home Loans, California State Franchise  
16 Tax Board, Barry R. Thompson, Sun-Brite Professional Service, Inc., Javier Sanchez and  
17 Community Fund LLC, have not served an answer or motion for summary judgment. These  
18 parties were solely named as parties to this action because they may claim an interest in the real  
19 property that is the subject of the foreclosure count (Count III) and have no interest in the  
20 remaining action to reduce tax assessments to judgment (Count II).

21 7. The sole remaining parties are Plaintiff, United States of America, and  
22 Defendants, F. Anthony Edwards, Sharon de Edwards, individually and Sharon de Edwards,  
23 M.D. FACOG, sole proprietorship (Count II - Reduce Tax Assessments to Judgment).

24 WHEREFORE, Plaintiff, United States of America, and Defendants, Contra Costa  
25 County Tax Collector, Just Water Heaters, Inc., F. Anthony Edwards and Sharon de Edwards,  
26 hereby stipulate and agree, pursuant to Rule 41(a)(1)(A)(ii) and subject to the Court's approval,  
27 that Count III of the Amended Complaint, seeking the foreclosure of tax liens, is dismissed.

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1 IT IS SO STIPULATED:

2 Respectfully submitted,

3 Dated: 9/17/2010

/s/ Cynthia Stier  
CYNTHIA STIER  
Assistant U.S. Attorney  
Attorneys for the United States of America

6 Dated: 9/17/2010

/s/ Rebecca Hooley  
REBECCA HOOLEY  
Contra Costa County Tax Collector's Office

8 Dated: 9/20/2010

/s/ Michael Skelly  
MICHAEL A. SKELLY  
Attorney for Just Water Heaters, Inc.

10 Dated: 9/20/2010

/s/ Anthony Edwards  
ANTHONY EDWARDS  
Pro Se

13 Dated: 9/20/2010

/s/ Sharon de Edwards  
SHARON de EDWARDS  
Pro Se

15 **ORDER**

16 Pursuant to the stipulation of Plaintiff, United States of America, and Defendants, Contra  
17 Costa County Tax Collector, Just Waters Heaters, Inc., F. Anthony Edwards and Sharon de  
18 Edwards, and pursuant to Rule 41(a)(1)(A)(ii) and Rule 41(a)(1)(A)(I) of the Federal Rules of  
19 Civil Procedure, Count III of the Amended Complaint, seeking foreclosure of the federal tax  
20 liens, is hereby dismissed, and Defendants Contra Costa County Tax Collector, California  
21 Service Bureau, Inc., Atkinson-Baker, Inc, Mullin Law Firm, Sternberg & Coad-Hermelin, LLP,  
22 Just Water Heaters, Inc., Countrywide Home Loans, California State Franchise Tax Board, Barry  
23 R. Thompson, Sun-Brite Professional Service, Inc., Javier Sanchez and Community Fund LLC,  
24 are dismissed as parties to this action.

25 **ORDERED** this 22 day of September, 2010, at San Francisco,  
26 California.

27   
28 THE HONORABLE MAXINE CHESNEY  
UNITED STATES DISTRICT JUDGE