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Attorneys for the United States of America

8 IN THE UNITED STATES DISTRICT COURT FOR THE  
 9 NORTHERN DISTRICT OF CALIFORNIA  
 10 SAN FRANCISCO DIVISION  
 11

12 BANK OF AMERICA, a National Banking Association,	)	No. C-09-01887-EMC
	)	
13 Plaintiff,	)	
	)	
14 v.	)	
15 UNITED STATES OF AMERICA,	)	STIPULATION
	)	<u>AND PROPOSED ORDER</u>
16 Defendant.	)	
	)	

18 This Stipulation is made to be effective as of July 1, 2009 between plaintiff Bank of  
 19 America ("plaintiff") and defendant United States of America, through its agency the Internal  
 20 Revenue Service ("defendant"), as follows:

21 1. In accordance with the provisions of 18 U.S.C. Section 636(c), the parties consent  
 22 to have a United States Magistrate Judge conduct any and all further proceedings in this case,  
 23 including trial, and entry of a final judgment, and voluntarily waive the right to proceed before a  
 24 United States District Judge.

25 2. It is hereby stipulated by and between plaintiff and defendant, through their  
 26 respective counsel, that plaintiff's interest in the subject real property in the amount of  
 27 \$1,483,846.38 is prior and superior to the interests of defendant.

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1 3. It is further stipulated that this matter be dismissed, each party to bear its  
2 own costs and attorneys' fees.

3 JOSEPH P. RUSSONIELLO  
4 United States Attorney

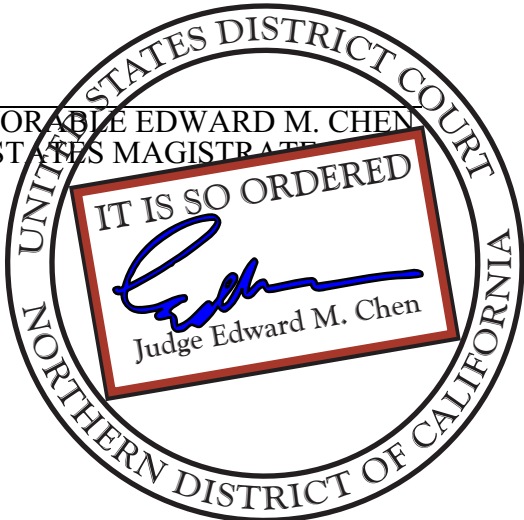
5 /s/ William E. Robinson  
6 WILLIAM E. ROBINSON,  
7 Attorney for Plaintiff

5 /s/ Blake D. Stamm  
6 BLAKE D. STAMM  
7 Assistant United States Attorney  
8 Tax Division  
9 Attorneys for Defendant

8 **PURSUANT TO STIPULATION, IT IS SO ORDERED.**

10 Dated: July 16, 2009

11 THE HONORABLE EDWARD M. CHEN  
12 UNITED STATES MAGISTRATE



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