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IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,
Plaintiff,

No. C 10-00796 WHA

v.

**ORDER GRANTING MOTION
FOR ENTRY OF JUDGMENT**

BENJAMIN JONES, MICHELLE YU,
OFFICE OF TAX COLLECTOR SAN
MATEO COUNTY, NATIONAL CITY
MORTGAGE COMPANY, UNIFUND CCR
PARTNERS, EMPLOYMENT
DEVELOPMENT DEPARTMENT STATE
OF CALIFORNIA, FRANCHISE TAX
BOARD STATE OF CALIFORNIA, and
BANK OF AMERICA N.A.,
Defendants.

An order granted the government's motion for summary judgment and set forth a procedure to carry out a foreclosure sale of the subject property. It required a status report to be filed after the sale, after which filing all parties would have fourteen days to assert that they were due some of the sale proceeds.

Instead of this scenario, defendant Michelle Yu refinanced the subject property and it appears that she paid the owed amount to the government. The government dismissed its claim against Michelle Yu (Dkt. No. 64). So instead of filing a status report regarding foreclosure by the deadline, the government filed a motion for entry of judgment. The deadline for filing an opposition has passed, and no one has opposed.


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The proposed judgment submitted by the government proposes dismissal with prejudice of all parties other than Benjamin Jones. As to defendant Jones, judgment would be entered against him “in the amount \$168,141.71 for his delinquent federal income tax liabilities for the year 2000 plus related penalties and interest, as of February 24, 2010, plus interest accruing and statutory additions accruing after February 24, 2010, pursuant to 28 U.S.C. Section 1961(c), until fully paid.” Defendant Jones previously stipulated that judgment including such terms should be entered against him (Dkt. No. 6). This action took a detour to resolve the claims between Michelle Yu and the government, but now that the government’s claim has been satisfied as to all parties other than defendant Jones, the stipulated terms of judgment will be entered concurrently herewith.

The government’s motion for entry of judgment is **GRANTED**, and the hearing on June 16 is **VACATED**. The Clerk shall close the file.

IT IS SO ORDERED.

Dated: May 31, 2011.



WILLIAM ALSUP
UNITED STATES DISTRICT JUDGE