

1 MELINDA HAAG (CABN 132612)  
 United States Attorney  
 2 THOMAS MOORE (ALBN 4305-078T)  
 Chief, Tax Division  
 3 MICHAEL G. PITMAN (DCBN 484164)  
 Assistant United States Attorney, Tax Division  
 4 450 Golden Gate Ave., Box 36055  
 San Francisco, CA 94102  
 5 Telephone: (415) 436-6475  
 Facsimile: (415) 436-7009  
 6 Email: michael.pitman@usdoj.gov

7 Attorneys for the United States of America

8 UNITED STATES DISTRICT COURT  
 9 NORTHERN DISTRICT OF CALIFORNIA  
 10 OAKLAND DIVISION

11 JPMorgan Chase Bank,

12 Plaintiff,

13 v.

14 Satya N. Velu, et al.,

15 Defendants.

Case No. 3:12-cv-03429-SBA

STIPULATION AND ORDER RE LIEN  
 PRIORITY BETWEEN PLAINTIFF  
 JPMORGAN CHASE BANK AND  
 DEFENDANT THE UNITED STATES  
 OF AMERICA

16  
 17 IT IS HEREBY STIPULATED AND AGREED by Plaintiff JPMorgan Chase Bank,  
 18 National Association, as successor in interest to Washington Mutual Bank, FA (“Plaintiff”), and  
 19 Defendant the United States of America (“United States”)<sup>1</sup>:

20 Plaintiff initiated this suit, *inter alia*, to judicially foreclose a \$1,445,000 deed of trust  
 21 given by Satya N. Velu and Kamla K. Velu in favor of Plaintiff’s predecessor in interest  
 22 Washington Mutual Bank, FA recorded on November 1, 2007 in the Official Records of  
 23

24 <sup>1</sup> Suits brought against the Internal Revenue Service and its employees in their official capacities are treated as suits against the United States. *See State of Hawaii v. Gordon*, 373 U.S. 57, 58 (1963); *Gilbert v. DaGrossa*, 756 F.2d 1455, 1458 (9th Cir. 1985).

1 Alameda County as Document No. 2007381837 (the "WAMU Deed of Trust"), upon 7190  
2 Rosecliff Court, Pleasanton, California, and legally described as follows:

3 All that certain real property in the City of Pleasanton, County of Alameda, State  
4 of California, described as follows:

5 Being a portion of Lot 107 as said Lot 107 is shown on Tract 7255, filed August  
6 10, 2001, in Book 259 of Maps at Page 64-90 inclusive, in series no. 2001-  
294955, Official Records of Alameda County, described as follows:

7 Beginning at the most southerly corner of said Lot 107; thence along the general  
8 westerly line of said Lot 107, north 32°29'51" west, 108.80 feet to a non-tangent  
9 curve to the left, having a radial line which bears south 29°24'37" east, a radius of  
10 50.00 feet, a delta of 63°50'31" thence northeasterly and northerly along said  
11 curve an arc length of 55.71 feet; thence along the northerly line of said Lot 107,  
north 89°21'12" east, 149.12 feet; thence leaving said northerly line south  
37°45'46" east, 42.88 feet to the southeasterly line of said Lot 107; thence along  
said southeasterly line, south 47°43'34" west, 76.03 feet; thence continuing along  
said southeasterly line, south 57°30'09" west, 102.00 feet to the point of  
beginning

12 (the "Subject Property").

13 The United States has an interest in the Subject Property by virtue of, among other things,  
14 a federal tax lien securing the income tax liabilities of Satya N. Velu and Kamla K. Velu as  
15 follows: a Notice of Federal Tax Lien for tax year 2004 recorded on December 23, 2009 in the  
16 Official Records of Alameda County as Document No. 2009393503; a Notice of Federal Tax  
17 Lien for tax year 2005 recorded on September 25, 2007 in the Official Records of Alameda  
18 County as Document No. 2007341871; a Notice of Federal Tax Lien for tax year 2006 recorded  
19 on February 25, 2008 in the Official Records of Alameda County as Document No. 2008065304;  
20 and a Notice of Federal Tax Lien for tax year 2007 recorded on February 6, 2009 in the Official  
21 Records of Alameda County as Document No. 2009043115.

22 Plaintiff and the United States agree that an order shall be entered in the above-captioned  
23 action that the WAMU Deed of Trust has priority over the federal tax liens recorded in the  
24 Official Records of Alameda County on December 23, 2009 as Document No. 2009393503, on

1 September 25, 2007 as Document No. 2007341871, on February 25, 2008 as Document No.  
2 2008065304; and on February 6, 2009 as Document No. 2009043115, securing the income tax  
3 liabilities of Satya N. Velu and Kamla K. Velu for tax years 2004 through and including 2007,  
4 respectively, and that the Notice of Federal Tax Lien recorded on September 25, 2007 in the  
5 Official Records of Alameda County as Document No. 2007341871 is subordinate to the  
6 WAMU Deed of Trust recorded on November 1, 2007 in the Official Records of Alameda  
7 County as Document No. 2007381837.

8  
9 Respectfully submitted,

10 MELINDA HAAG  
11 United States Attorney

12 s/ Michael G. Pitman  
13 MICHAEL G. PITMAN  
14 Assistant United States Attorney, Tax Division

15 Attorneys for the United States of America

16 s/ Dana M. Andreoli  
17 JEFFREY H. LOWENTHAL  
18 DANA M. ANDREOLI  
19 Steyer, Lowenthal, Boodrookas, Alvarez &  
20 Smith LLP

21 Attorneys for Plaintiff JPMorgan Chase  
22 Bank, National Association, as successor in  
23 interest to Washington Mutual Bank, FA  
24

1 **ORDER**

2 Based on the stipulation of Plaintiff JPMorgan Chase Bank, National Association, as  
3 successor in interest to Washington Mutual Bank, FA (“Plaintiff”), and Defendant the United  
4 States of America (“United States”), and good cause appearing therefor,

5 IT IS HEREBY ORDERED THAT the deed of trust in favor of Washington Mutual  
6 Bank, FA recorded on November 1, 2007 in the Official Records of Alameda County as  
7 Document No. 2007381837 (“WAMU Deed of Trust”) has priority over the federal tax liens  
8 recorded in the Official Records of Alameda County on December 23, 2009 as Document No.  
9 2009393503, on September 25, 2007 as Document No. 2007341871, on February 25, 2008 as  
10 Document No. 2008065304; and on February 6, 2009 as Document No. 2009043115, securing  
11 the income tax liabilities of Satya N. Velu and Kamla K. Velu for tax years 2004 through and  
12 including 2007, respectively, and that the Notice of Federal Tax Lien recorded on September 25,  
13 2007 in the Official Records of Alameda County as Document No. 2007341871 is subordinate to  
14 the WAMU Deed of Trust recorded on November 1, 2007 in the Official Records of Alameda  
15 County as Document No. 2007381837.

16  
17 Dated: \_\_2/11/13

18   
19 SAUNDRA BROWN ARMSTRONG  
20 UNITED STATES DISTRICT JUDGE  
21  
22  
23  
24