## United States District Court

SOUTHERN DISTRICT OF CALIFORNIA

United States of Amenica

V.

## JUDGMENT IN A CIVIL CASE

Michael N. Benoit; State of California Franchise Tax Board

**CASE NUMBER:** 08cv2140-MMA(JMA)

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**Jury Verdict.** This action came before the Court for a trial by jury. The issues have been tried and the jury has rendered its verdict.

**Decision by Court.** This action came to trial or hearing before the Court. The issues have been tried or heard and a decision has been rendered.

IT IS ORDERED AND ADJUDGED

the Court grants Plaintiff's Motion for Summary Judgment and Denies Defendant's Cross Motion for Summary Judgment. Defendant Michael N. Benoit is indebted to the United States for unpaid federal income tax liabilities for the tax years 1995 and 1996, plus further interest and statutory additions as allowed by law. The proceeds of sale of Defendant's property shall be distributed in accordance with the stipulation filed 8/26/2009 between the United States and the State of California Franchise Tax Board.

June 2, 2010

Date

W. Samuel Hamrick, Jr.

Clerk

s/ L. Hammer (By) Deputy Clerk

ENTERED ON June 2, 2010