

**IN THE UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF FLORIDA
PENSACOLA DIVISION**

UNDERWRITERS OF LLOYDS OF
LONDON,

Plaintiff,

vs.

CASE NO. 3:11cv175/RS-CJK

THOMAS L. MCKINNIE and UNITED
STATES OF AMERICA, acting through
its agency, THE INTERNAL REVENUE
SERVICE, UNITED STATES
DEPARTMENT OF TREASURY,

Defendants.

ORDER

Before me is Defendant Internal Revenue Services' Motion For Summary Judgment (Doc. 14). Defendant McKinnie has not filed a response to the Motion for Summary Judgment. The Internal Revenue Service alleges that it holds a tax lien against the property of Defendant Thomas L. McKinnie for an amount in excess of the funds interpled in this case. N.D. Fla. Loc. R. 7.1(C)(1) provides, "Failure to file a responsive memorandum may be sufficient cause to grant the motion."

IT IS ORDERED:

1. The Internal Revenue Service holds a tax lien against the \$4,171.43 deposited in the registry of this court superior to any claim by Defendant Thomas L. McKinnie.
2. The clerk is directed to disburse the funds in the amount of \$4,171.43 to the

Internal Revenue Service C/O its attorney, Benjamin W. Beard, Assistant
U.S. Attorney, 21 East Garden Street, Pensacola, Florida 32502.

3. Upon disbursement of the money as directed, the clerk is directed to close
the file.

ORDERED on August 16, 2011.

/S/ Richard Smoak

RICHARD SMOAK

UNITED STATES DISTRICT JUDGE