

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

UNITED STATES OF AMERICA,	:	
	:	
Plaintiff,	:	
	:	CIVIL ACTION NO.
vs.	:	
	:	1:07-CV-3012-CC
CECIL E. McHAFFIE and RICKY	:	
JOHNSON,	:	
	:	
Defendants.	:	

ORDER

This matter is presently before the Court on the United States’ Motion for Relief from Judgment and Motion to Dismiss Count II – Foreclosure of Liens – Without Prejudice [Doc. No. 25]. The record reflects that no response to the motion has been filed, indicating that it is unopposed. See LR, ND Ga 7.1B. In this motion, the United States asserts that it will not be able to sell Defendant Cecil McHaffie’s real property for a price that will generate net proceeds to apply to Mr. McHaffie’s unpaid tax liabilities, and, as a result, the United States requests relief from the Default Judgment and Amended Order of Sale in this case to the extent that those rulings foreclose the federal tax liens and order Mr. McHaffie’s property to be sold. The Court agrees with the United States’ position that relief from judgment is appropriate under Federal Rule of Civil Procedure 60(b)(1).

Accordingly, the Court hereby **GRANTS** the United States’ Motion for Relief from Judgment and Motion to Dismiss Count II – Foreclosure of Liens – Without Prejudice [Doc. No. 25]. Count II of the Complaint is **DISMISSED without prejudice**.

SO ORDERED this 14th day of August, 2009.

s/ CLARENCE COOPER

CLARENCE COOPER
UNITED STATES DISTRICT JUDGE