

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF KENTUCKY  
CENTRAL DIVISION at LEXINGTON

CIVIL ACTION NO. 5:07-388-KKC

ALLIANT TAX CREDIT FUND 31-A, LTD.;  
ALLIANT TAX CREDIT 31, INC.;  
ALLIANT TAX CREDIT FUND XXVII, LTD.;  
ALLIANT TAX CREDIT XXVII, INC.;  
ALLIANT TAX CREDIT XI, LTD.; and  
ALLIANT TAX CREDIT XI, INC.,

PLAINTIFFS

v.

**OPINION AND ORDER**

NICHOLASVILLE COMMUNITY HOUSING, LLC,  
JESSAMINE COMMUNITY HOUSING, LLC;  
PRINCETON COMMUNITY HOUSING, LLC.;  
BOWLING GREEN COMMUNITY HOUSING, LLC.;  
WARREN COUNTY COMMUNITY HOUSING, LLC.;  
HOPKINSVILLE COMMUNITY HOUSING, LLC;  
IRONWOOD DEVELOPMENT, LLC; ROBERT A.  
MCMASTER; and M. VINCENT MURPHY, III,

DEFENDANTS

\* \* \* \* \*

This matter is before the Court on the original and amended motions by the Plaintiffs to register judgment in the United States District Court for the Northern District of Georgia (DE 193 & 205).

In light of the amended motion, the original motion will be denied as moot. As to the amended motion, because the Plaintiffs have presented sufficient evidence that Defendant M. Vincent Murphy, III has insufficient assets in the Commonwealth of Kentucky to satisfy the judgment entered against him in this action and that he has substantial assets in the Northern District of Georgia, the amended motion will be granted.

Pursuant to the judgment entered in this action, Defendant Murphy is liable to the Plaintiffs for a total of \$8,946,643. (DE 204). A money judgment may be registered in a district other than the

one in which it was rendered pursuant to 28 U.S.C. § 1963. A judgment registered in another district can be enforced in the same way as judgments rendered by that court. 28 U.S.C. § 1963. Defendant Murphy has appealed the judgment rendered by this Court. When a judgment is pending appeal, the court can order its registration in another district only for “good cause.” 28 U.S.C. § 1963.

The statute does not define “good cause.” However, “courts that have found good cause have generally based their decisions on an absence of assets in the judgment forum, coupled with the presence of substantial assets in the registration forum.” *Citizens Bank v. Parnes*, No. 08-14656, 2009 WL 2044263, at \* 2 (E.D. Mich. July 9, 2009)(quoting *Dyll v. Adams*, No. 3:91-cv2734D, 1998 WL 60541, at \*1 (N.D.Tex.1998)); *Columbia Pictures Television, Inc. v. Krypton Broadcasting of Birmingham, Inc.* 259 F.3d 1186, 1197-98 (9<sup>th</sup> Cir. 2001); *Jack Frost Laboratories, Inc. v. Physician & Nurses Mfg. Corp.*, 951 F.Supp. 51, 52 (S.D.N.Y. 1997). The commentary to Section 1963 specifically states:

The court should have leeway under this new provision to permit the registration on a . . . mere showing, for example, that the defendant has substantial property in the other district and insufficient in the rendering district to satisfy the judgment.

David D. Siegel, Commentary on 1988 Revision, 28 U.S.C. § 1963.

In their amended motion, the Plaintiffs submit financial statements provided by Defendant Murphy on October 31, 2003 and August 30, 2006. None of these statements show any assets owned by him in Kentucky. However, his most recent financial statement shows the existence of bank accounts, retirement accounts and accounts and notes receivable in and around Atlanta, Georgia. The Plaintiffs also provide evidence that Murphy owns properties in Georgia.

Thus, the Plaintiffs have submitted evidence that Defendant Murphy owns no assets in

Kentucky but owns substantial assets in the Northern District of Georgia. Accordingly, the Court hereby ORDERS as follows:

1) the Plaintiffs' Motion to Register Judgment in the United States District Court for the Northern District of Georgia (DE 193) is DENIED as moot;

2) the Plaintiffs' Amended Motion to Register Judgment in the United States District Court for the Northern District of Georgia (DE 205) is GRANTED; and

3) upon the payment of the appropriate fee by the Plaintiffs, the Clerk of the Court SHALL CERTIFY a copy of the Amended Judgment entered by this Court on August 31, 2010 and SHALL DELIVER the certified copy of the Amended Judgment to the Plaintiffs for filing in the Northern District of Georgia.

Dated this 18<sup>th</sup> day of October, 2010.



**Signed By:**

**Karen K. Caldwell**

Handwritten signature of Karen K. Caldwell, consisting of stylized initials "K.K.C." in black ink.

**United States District Judge**