

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil Action No. 07-11698
	)	
MICHAEL DRESSLER,	)	Magistrate Judge Leo T. Sorokin
AMY DRESSLER, OPTION ONE	)	
MORTGAGE CORP., ELEANORE	)	
FRANK, and THE MASSACHUSETTS	)	
DEPARTMENT OF REVENUE,	)	
	)	
Defendants.	)	

**AGREED JUDGMENT AND STIPULATION OF  
THE UNITED STATES AND MICHAEL AND AMY DRESSLER**

The Plaintiff, United States of America, and the Defendants, Michael Dressler and Amy Dressler (the "Dresslers"), agree that a judgment may be entered as follows:

- The Dresslers are indebted to the United States for unpaid federal income tax assessments and the statutory additions and interest associated with those assessments in the total amount of \$135,973.88 as of November 10, 2008, as set forth in the table below, plus statutory additions and interest accruing since that date.

Tax Period	Assessment Date	Unpaid Assessed Balance	Statutory Additions	Balance Due as of November 10, 2008
1996	September 15, 1997 & September 8, 1999	\$27,908.66	\$31,673.92	\$59,582.58
1997	November 23, 1998	\$13,162.48	\$11,056.12	\$24,218.60
2001	June 3, 2002	\$18,556.78	\$8,053.05	\$26,609.83
2004	October 9, 2006	\$2,998.27	\$811.36	\$3,809.63
2005	November 20, 2006	\$16,196.83	\$5,556.41	\$21,753.24
Total	-----	----	----	\$135,973.88

2. The foreclosure count (26 U.S.C. § 7403) of the United States' amended complaint, filed with this Court on December 21, 2007, with respect to real property located at 303 Jacobs Street, Seekonk, Massachusetts, was dismissed without prejudice pursuant to a sixty day settlement order. (Docket no. 33.) The United States agrees not to seek to reopen this action with respect to that foreclosure count, but retains the right to bring an action for the foreclosure of federal tax liens against that property in the future.

AGREED:

For Plaintiff United States:

CARMEN M. ORTIZ  
United States Attorney

/s/ Austin L. Furman  
AUSTIN L. FURMAN (BBO 669205)  
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For Defendants Michael & Amy Dressler

/s/ with the consent of Michael S. Marino  
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**IT IS SO ORDERED, ADJUDGED, AND DECREED:**

  
LEO T. SOROKIN  
United States Magistrate Judge

Dated: 4/1/2010