IN THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

UNITED STATES OF AMERICA,)	
)	Civil No. 2:10-cv-12989
Plaintiff,)	
)	Honorable Robert H. Cleland
v.)	
)	Magistrate Judge Mona K. Majzoub
JOSEPH L. ZAJAC, et al.,)	
)	
Defendants.)	

ORDER APPOINTING RECEIVER

The Plaintiff, the United States of America, pursuant to 26 U.S.C. §§ 7402(a) and 7403(d), having requested the entry of an order appointing a local real estate broker, Roe-Roberson, Inc. d/b/a RE/MAX Partners, of Royal Oak, Michigan, as Receiver, to arrange for the sale of the real property located at 3345 Auburn Road, Rochester, Michigan 48309 (the "Auburn Road Property"), and good cause having been found,

IT IS THEREFORE ORDERED THAT

1. Roe-Roberson, Inc. d/b/a RE/MAX Partners, of Royal Oak, Michigan, is appointed as Receiver for the Auburn Road Property, for the purposes of assisting in the enforcement of the federal tax liens against the Auburn Road Property, pursuant to 26 U.S.C. §§ 7402(a), 7403(d). The Receiver is directed to arrange for the sale of the Auburn Road Property consistent with the terms of the Judgment that this Court entered on February 28, 2011.

2. The Receiver shall have the authority to arrange for the sale of the Auburn Road Property, subject to approval by this Court, in any manner approved by the United States. The terms of any purchase agreement shall include the balance of the purchase price paid in cash at closing, and may include an earnest money deposit, in an amount to be approved by the United States, forfeitable upon the purchaser's failure to perform. The closing shall not occur until after the sale has been approved by further order of this Court. At closing, the purchaser or purchasers shall receive a deed to the Auburn Road Property executed by the Receiver.

3. The Receiver shall have all of the rights and powers necessary to fulfill its obligations under this order, specifically including, but not necessarily limited to, the power to enter onto the Auburn Road Property and to take any action reasonably necessary to protect and preserve its value prior to sale, and to put it into saleable condition, including making expenditures of funds that are first approved by the United States for reasonable and necessary maintenance and improvements, including, but not limited to, the purchase of property and liability insurance.

4. The Receiver shall be compensated from the proceeds of the sale of the Auburn Road Property (a) in an amount equal to six (6) percent of the gross sale proceeds, and (b) for its reasonable and necessary expenditures to protect and preserve the value of the real property that were first approved by the United States.

The Property is legally described as:

T3N, R11E, SEC 31 PART OF THE NE 1/4 BEG AT A PT DIST S 89-46-10 E 360 FT FROM N 1/4, TH S 00-10-00 W 350 FT, TH S 89-46-10 E 126.04 FT, TH N 01-09-04 E 350.03 FT, TH N 89-46-10 W 133.04 FT TO BEG 1.04 A B526C

Tax Parcel No. 70-15-31-201-005

S/Robert H. Cleland ROBERT H. CLELAND UNITED STATES DISTRICT JUDGE Dated: April 1, 2011

I hereby certify that a copy of the foregoing document was mailed to counsel of record and/or pro se parties on this date, April 1, 2011, by electronic and/or ordinary mail.

S/Lisa Wagner Case Manager and Deputy Clerk (313) 234-5522