

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA

SOUTHLAW, PC,

Plaintiff,

vs.

CHRISTINE L. SWANSON, NANCY L.
BLACK, INTERNAL REVENUE SERVICE,
NEERPARK INC., and UNITED STATES OF
AMERICA,

Defendants.

4:17-CV-3104

**MEMORANDUM AND ORDER NUNC
PRO TUNC**

This case came before the Court for non-jury trial on November 5, 2019. Pursuant to the Court's Order ([Filing 71](#)), the trial was set to commence at 9:00 a.m. in the Special Proceedings Courtroom of the Roman L. Hruska Federal Courthouse. The Court further ordered that any party's failure to attend the trial as scheduled would result in dismissal, with prejudice, of that non-attending party's claim to the remaining \$731.17 at issue. [Filing 71](#).

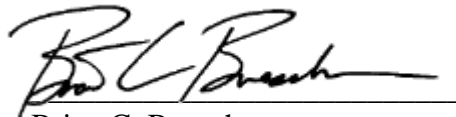
The hearing commenced at 9:07 a.m. and Defendant Christine L. Swanson timely appeared at the hearing with counsel, Thomas Monaghan. Defendant Nancy L. Black failed to appear. As a result of Black's failure to attend the trial and pursuant to the Court's prior Order ([Filing 71](#)), the Court entered an oral order dismissing with prejudice Black's claim of priority to the remaining \$731.17 plus interest. In accordance with the Court's oral order, the Court now dismisses, with prejudice, defendant Black's claim of priority and awards the remaining funds with interest to defendant Swanson.

IT IS THEREFORE ORDERED:

1. Defendant Black's claim of priority to the remaining \$731.17 plus interest is dismissed with prejudice;
2. Defendant Swanson is entitled to priority as to the remaining funds;
3. The Clerk of Court shall prepare a check on the funds deposited in the Court Registry in the amount of \$731.17 in principal plus any accrued interest, made payable to Christine L. Swanson;
4. Defendant Swanson is ordered to complete an Internal Revenue Service Form W-9 and submit it via e-mail to the Clerk of Court.
5. Upon receipt of such Form W-9, the Clerk of Court shall mail said funds to Christine L. Swanson, PO Box 172, Waukee, Iowa 50263.
6. The Court will enter a separate judgment.

Dated this 6th day of November, 2019.

BY THE COURT:

A handwritten signature in black ink, appearing to read "B. C. Buescher", written over a horizontal line.

Brian C. Buescher
United States District Judge