

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEBRASKA**

**UNITED STATES OF AMERICA,**

**CASE NO. 8:12CV80**

**Plaintiff,**

**vs.**

**MICHAEL S. LUTHER, LAURA  
DODGE LUTHER, NEBRASKA  
DEPARTMENT OF REVENUE,  
ACCREDITED COLLECTION  
SERVICE, INC., ATELIER PARTNERS,  
CYCLONE ASSETS, SCOTT J.  
ESPARZA, BARRY FEINER, GARY  
FROMM, JOSEPH M. HALLER as  
trustee for the JOSEPH E. HALLER  
FAMILY TRUST, RICHARD HIERONS,  
KLEINWORT BENSON (USA), INC.,  
DRESDNER KLEINWORT HOLDINGS,  
INC., GERALD C. KORTH, MSW  
CAPITAL, LLC, PORTFOLIO  
RECOVERY ASSOCIATES, LLC, and  
TAG VIRGIN ISLANDS, INC.,**

**ORDER**

**Defendants.**

This matter is before the Court on the Answer filed by the Defendant, the Nebraska Department of Revenue (Filing No. 5), which the Clerk docketed as a motion to dismiss a party.

The Plaintiff, the United States of America, filed a Complaint to, among other things, foreclose federal tax liens on a parcel of real property located in Omaha, Nebraska, and sell the real property. The Complaint named the Nebraska Department of Revenue as a party to the action under I.R.C. § 7403 “as an entity that may claim an interest in the real property against which the United States seeks to foreclose its federal tax lien.” (Filing No. 1.) The Defendant State of Nebraska, Department of Revenue (“Nebraska Department of

Revenue”), filed an Answer disclaiming any interest in the real estate in question and requesting that it be dismissed as a defendant, with each party to pay its own costs. Counsel for the Plaintiff has informed the undersigned Judge and counsel for the Nebraska Department of Revenue that the Plaintiff has no objection to the proposed dismissal in light of the Nebraska Department of Revenue's Answer.

IT IS ORDERED:

1. The Answer (Filing No. 5) of the Defendant, State of Nebraska, Department of Revenue, considered as a motion to dismiss a party, is granted; and.
2. This action is dismissed as against the Defendant, State of Nebraska, Department of Revenue, with prejudice, with each party to pay its own costs.

DATED this 11<sup>th</sup> day of April, 2012.

BY THE COURT:

s/Laurie Smith Camp  
Chief United States District Judge