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4 U.S. Department of Justice
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5 Washington, D.C. 20044
202-353-1857 (v)
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7
8 Of Counsel:
DAYLE ELIESON
Acting US Attorney

9
10 IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEVADA

11 UNITED STATES OF AMERICA,)
12)
Plaintiff,)
13)
v.)
14)
15 SPENCER J. STEELE;)
JAY SORDEAN as the successor)
trustee of THE DESERT LAKE TRUST)
16 CREATED ON OCTOBER 1, 2005; and)
17 STEWART TITLE COMPANY as the)
successor in interest to STEWART TITLE)
18 OF DOUGLAS COUNTY.)
Defendants.)
19 _____)

Case No. 3:18-cv-00063-MMD-WGC

STIPULATION

20 The United States of America and Stewart Title Company (STC), through their
21 respective counsel, stipulate and agree as follows:

- 22 1. The United States brought this suit pursuant to 26 U.S.C. §§ 7402 and 7403 to reduce
23 to judgment unpaid federal tax liabilities assessed against defendant Spencer J.
24 Steele and to enforce tax liens on real property commonly known as 1883 Genoa

1 Ln., Gardnerville, NV 89410, Assessors Parcel No. 1022-29-201-012 (the Real
2 Property).

- 3 2. STC was named as defendant pursuant to 26 U.S.C. § 7403(b) because it is the
4 successor in interest of the STEWART TITLE OF DOUGLAS COUNTY and may claim
5 an interest in the Real Property.
- 6 3. STC received a copy of the Complaint (ECF No. 1) and waives the service of
7 summons.
- 8 4. STC disclaims any interest in the Real Property or in any proceeds from the sale of
9 the Real Property.
- 10 5. This stipulation resolves all claims against STC raised in the Complaint.
- 11 6. The Parties shall bear their own attorney's fees, costs, and expenses in connection
12 with this matter.

13 The parties request an order approving this stipulation and dismissing STC as a
14 party Defendant.

15
16 Dated: February 27, 2018

Dated: 2/27/2018

17 RICHARD E. ZUCKERMAN
18 Principal Deputy Assistant Attorney
19 General

20 /s/ Boris Kukso
21 BORIS KUKSO
22 Trial Attorney, Tax Division
23 U.S. Department of Justice
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Attorneys for the United States

Attorney for Stewart Title Company

CERTIFICATE OF SERVICE

I hereby certify that on this February 27, 2018, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to all registered CM/ECF participants. I also certify that on the same date I have mailed the document by United States Postal Service to the following participants:

SEAN O'CALLAGHAN, Esq.
Senior Litigation Counsel
Stewart Title
1980 Post Oak Blvd., Suite 710
Houston, TX 77056

/s/ Boris Kukso
Boris Kukso

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OF DOUGLAS COUNTY.)
Defendants.)
_____)

Case No. 3:18-cv-00063-MMD-WGC

ORDER

Pursuant to the stipulation filed by Plaintiff the United States of America and Defendant Stewart Title Company, and good cause appearing,

IT IS HEREBY ORDERED that the stipulation is approved and that Stewart Title Company is hereby DISMISSED as a party Defendant.

Dated: February 27, 2018 _____



Hon. MIRANDA M. DU
US District Court Judge

1 Submitted by:

2 RICHARD E. ZUCKERMAN
3 Principal Deputy Assistant Attorney General

4 /s/ Boris Kukso

5 BORIS KUKSO
6 Trial Attorney, Tax Division
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13 *Attorneys for the United States*

14 Approved as to form by:

15 

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