

IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEW HAMPSHIRE

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 07-CV-398-JM
)	
HENRY W. MCELROY, JR.,)	
DONNA Q. MCELROY, and DIGITAL)	
FEDERAL CREDIT UNION,)	Magistrate Judge James R. Muirhead
)	
Defendants.)	

STIPULATION

The plaintiff, United States of America, the defendants Donna Q. McElroy, and the defendant Digital Federal Credit Union, hereby agree and stipulate that:

1. Digital Federal Credit Union holds a valid mortgage on the property at 15 Iroquois Road, Nashua, New Hampshire (the "Property"), which mortgage is superior to the tax liens of the United States of America.

2. To the extent there is any balance due and owing to Digital Federal Credit Union on the Note and Mortgage given by Henry W. McElroy and Donna Q. McElroy as reflected in the Mortgage dated January 25, 1999, recorded in the Hillsborough County Registry of Deeds at Book 6056, Page 1846, securing the Property, in the event said Property is sold in connection with this action, Digital Federal Credit Union shall have a priority position in the proceeds, including accrued interest and associated reasonable fees and costs resulting from any foreclosure and sale over all other parties to this action.

3. Digital Federal Credit Union agrees, upon notice from the plaintiff United States, to

provide an account of any balance due that may be owing and due at the time of any foreclosure and sale in connection with this action occurs, if any.¹

4. Digital Federal Credit Union does not otherwise have any interest in this litigation and should be excused from having to participate in further matters associated with this case from now through the possibility of trial.

5. Donna Q. McElroy has an interest in the Property, which is superior to the tax liens of the United States of America.

6. In the event the Property is sold in connection with this action, Donna Q. McElroy shall have a second priority position in the proceeds (second to Digital Federal Credit Union), which includes a right to half of the remaining proceeds in the event of a foreclosure on the Property, after Digital Federal Credit Union collects its balance on its mortgage, including accrued interest and associated reasonable fees and costs resulting from any foreclosure and sale over all other parties to this action.

7. An order consistent with this Stipulation may be entered but, notwithstanding entry of such an order, the facts stipulated to shall be binding upon the parties.

¹ As of May 1, 2009 the total balance owed on the mortgage is \$30,972.74.

For the United States:

5/5/09
DATE

/s/ Andrea A. Kafka
ANDREA A. KAFKA
Trial Attorney, Tax Division
United States Department of Justice
PO Box 55, Ben Franklin Station
Washington, D.C. 20044
Phone: (202) 305-7932
Facsimile: (202) 514-5238
Email: Andrea.Kafka@usdoj.gov

For Donna McElroy:

5/5/09
DATE

Donna McElroy
DONNA McELROY
15 Iroquois Road
Nashua, New Hampshire 03063
Phone: (207) 773-8449

For Digital Federal Credit Union:

5/5/09
DATE

DAVID A. KEELE, ESQ.
Keele & Associates, LLC
9 Billerica Road
Chelmsford, Massachusetts 01824
Phone: (978) 244-2400
Facsimile: (978) 244-1111
Email: David@Keelelawfirm.com

SO ORDERED:

DATE

United States District Judge

For the United States:

5/5/09
DATE

/s/ Andrea A. Kafka
ANDREA A. KAFKA
Trial Attorney, Tax Division
United States Department of Justice
PO Box 55, Ben Franklin Station
Washington, D.C. 20044
Phone: (202) 305-7932
Facsimile: (202) 514-5238
Email: Andrea.Kafka@usdoj.gov

For Donna McElroy:

DATE

DONNA McELROY
15 Iroquois Road
Nashua, New Hampshire 03063
Phone: (207) 773-8449

For Digital Federal Credit Union:

5/8/09
DATE

/s/ David A. Keele
DAVID A. KEELE, ESQ.
Keele & Associates, LLC
9 Billerica Road
Chelmsford, Massachusetts 01824
Phone: (978) 244-2400
Facsimile: (978) 244-1111
Email: David@Keelelawfirm.com

APPROVED.

SO ORDERED:

May 11, 2009
DATE

/s/James R. Muirhead
United States Magistrate Judge