

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW HAMPSHIRE

UNITED STATES OF AMERICA, )

Plaintiff, )

v. )

Civil Action No. 10-65

RANDALL RADKAY, SECOND )

EASTERN CORPORATION, )

FIFTH THIRD BANK CORPORATION, )

NEW HAMPSHIRE DEPARTMENT )

OF REVENUE, and FEDERAL )

NATIONAL MORTGAGE )

ASSOCIATION, )

Defendants. )

Judge Paul J. Barbadoro

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FIFTH THIRD BANK CORPORATION )

and FEDERAL NATIONAL MORTGAGE )

ASSOCIATION, )

Counterclaimants, )

v. )

UNITED STATES OF AMERICA, )

Defendant by Counterclaim. )

APPROVED

**AGREEMENT FOR JUDGMENT**

Upon the agreement of the plaintiff United States of America, the defendants Randall Radkay and Second Eastern Corporation, and defendants Fifth Third Bank Corporation and Federal National Mortgage Association, through undersigned counsel, to the following paragraphs, final judgment is entered as follows:

1. A delegate of the Secretary of the Treasury made assessments against Randall Radkay for income taxes, penalties, and interest on the dates and for the tax years set forth in the

table below. Randall Radkay is liable to the United States in the amounts set forth in the table below for unpaid federal income tax liabilities, plus statutory additions, including interest, accruing from and after August 5, 2011. Although the income tax liabilities for the 2004, 2005, 2006, and 2007 tax years are not listed in the amended complaint, the parties agreed to the addition of those years to this suit, and request that the Court deem the complaint amended in accordance with Fed. R. Civ. P. 15(a)(2) and enter judgment as to those tax years.

<b>Tax Period Ending</b>	<b>Assessment Dates</b>	<b>Balance Due as of August 5, 2011</b>
12/31/1998	02/28/2000	\$16,100.66
12/31/1999	05/09/2005	\$20,723.30
12/31/2000	05/16/2005	\$34,867.76
12/31/2002	06/23/2003	\$37,852.41
12/31/2004	08/01/2011	\$26,590.27
12/31/2005	06/07/2010	\$4,283.41
12/31/2006	06/07/2010	\$7,860.18
12/31/2007	06/07/2010	\$2,891.16
<b>Total</b>	---	\$151,169.15

2. A delegate of the Secretary of the Treasury properly issued notices of the assessments identified in Paragraph 1 to Randall Radkay and made demands for payment of those assessments to Randall Radkay.

3. Second Eastern Corporation is the alter ego of Randall Radkay and holds title to property located at 72 North Shore Road, Hampton, New Hampshire (“North Shore Road Property”) as the nominee of Randall Radkay.

4. The failure, neglect, or refusal of Randall Radkay to pay in full the assessments identified in Paragraph 1 following notices of the assessments and demands for payment gave rise, pursuant to 26 U.S.C. §§ 6321 and 6322, to federal tax liens on all property and rights to property belonging to Randall Radkay and his nominees and/or alter egos, including the North Shore Road Property, and those liens remain valid and enforceable.

5. The United States is entitled, pursuant to 26 U.S.C. § 7403, to enforce its federal tax liens upon the North Shore Road Property through a judicial sale of that property. Pursuant to a Settlement Agreement between the United States and Randall Radkay and Second Eastern Corporation, the United States will not seek to enforce its liens unless authorized to under the terms of that agreement. Accordingly, the complaint may be partially dismissed - insofar as it seeks a sale of the property – without prejudice to the filing of a separate action for the sale of the property or default, or to the filing of a motion to reopen this matter in order to enforce the settlement agreement (for which purpose the Court is requested to retain jurisdiction), whichever is more appropriate at the time.

6. The counterclaims of Fifth Third Bank Corporation and Federal National Mortgage Association are dismissed without prejudice (and may be refiled in this matter in response to a motion to reopen as provided in the preceding paragraph).

7. Each party will bear its costs incurred in this action, including but not limited to any attorney's fees.

Dated: November 4, 2011

**Agreed:**

For the plaintiff United States of America,

JOHN A. DiCICCO  
Principal Acting Assistant Attorney General  
Tax Division, U.S. Department of Justice

/s/ Austin L. Furman  
AUSTIN L. FURMAN  
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*Of Counsel:*

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Second Eastern Corporation,

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For the defendants Federal National Mortgage  
Association and Fifth Third Bank  
Corporation,

/s/ Josh D. Shakun  
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**IT IS SO ORDERED, ADJUDGED, AND DECREED:**

Dated: November 7, 2011

/s/ Paul Barbadoro  
PAUL J. BARBADORO  
United States District Judge