

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF NEW YORK



**SWF, L.P. and BBL CONSTRUCTION SERVICES, LLC,  
trading as BBL ALBANY GROUP, V,**

**Petitioners,**

**-v-**

**1:11-CV-1025 (NAM/DRH)**

**N  
v**

**SPA STEEL PRODUCTS CO., INC., ROBERT KATZMAN,  
BOLLAM, SHEEDY, TORANI & CO., LLP, NEW YORK STATE  
DEPARTMENT OF LABOR, LUTHER FOREST TECHNOLOGY  
CAMPUS ECONOMIC DEVELOPMENT CORPORATION,  
SANDELL MANUFACTURING COMPANY, INC., MIDWEST  
CANVAS CORP., MARK FAMOSO, MARIA FAMOSO, NEW  
YORK STATE DEPARTMENT OF TAXATION AND FINANCE,  
NEW YORK STATE TEAMSTERS COUNCIL HEALTH &  
HOSPITAL FUND, ALABAMA METAL INDUSTRIES  
CORPORATION, INSTEEL INDUSTRIES, INC., DEPARTMENT  
OF THE TREASURY, INTERNAL REVENUE SERVICE, NEW  
YORK STATE DEPARTMENT OF LABOR, UNEMPLOYMENT  
INSURANCE DIVISION, MAPEI CORP., INSULATION  
SOLUTIONS, INC., FIVE STAR PRODUCTS, INC., COLONIAL  
PLUMBING AND HEATING SUPPLY, INC., SCAFFOLD-RUSS  
DILWORTH, LTD., HOHMANN & BARNARD, INC. and  
SARATOGA RESTAURANT HOSPITALITY, LLC,**

**Respondents.**



**APPEARANCES:**

**M**

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Hon. Richard S. Hartunian, United States Attorney  
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**Hon. Norman A. Mordue, U.S. District Judge:**

**MEMORANDUM-DECISION AND ORDER**

This proceeding to determine adverse claims to real property under N.Y.C.P.L.R. § 5239, commenced in New York State Supreme Court, was removed to this Court by United States of America (sued as Department of the Treasury, Internal Revenue Service), named as a respondent by virtue of a federal tax lien on the property. On September 26, 2012, the United States notified the Court that it had received a check in full satisfaction of the federal tax liabilities in this matter, and that therefore it withdrew its opposition to the petition. By Order to Show Cause dated September 27, 2012, this Court ordered the parties to show cause on or before October 22, 2012 why the United States should not be dismissed as a party and the case remanded to state court. The United States and petitioners consent to such relief (Dkt. Nos. 30, 31); no party has submitted opposition.

It is therefore

ORDERED that all claims against the United States of America, sued as the Department of the Treasury, Internal Revenue Service, are dismissed; and it is further

ORDERED that the case is remanded to New York State Supreme Court, County of Saratoga.

IT IS SO ORDERED.

Date: November 6, 2012  
Syracuse, New York

  
Honorable Norman A. Mordue  
U.S. District Judge