

THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF NORTH CAROLINA  
WESTERN DIVISION  
No. 5:12-cv-820-BO

UNITED STATES,	)	
	)	
Plaintiff,	)	
	)	<b>ORDER CONFIRMING SALE AND</b>
v.	)	<b>DIRECTING DISTRIBUTION OF</b>
	)	<b>SALE PROCEEDS</b>
GETTYS COHEN, JR., et al.	)	
	)	
Defendants.	)	

Having considered the United States' motion for order confirming sale and directing distribution of sale proceeds relating to the real property located at 14 Noble Street, Smithfield, North Carolina (the "Noble Property"), legally described as:

Lot Number 11 of Triple "S" Plaza as recorded in Plat Book 26, page 109, of Johnson County Registry. Said plat prepared by Ragsdale Consultants, P.A. dated October 4, 1983.

and any response thereto, IT IS ORDERED THAT

1. The United States' motion is granted.
2. The sale of the Noble Property to Leonard and Imogene Spruill for the sum of \$86,000 is HEREBY CONFIRMED.
3. The IRS shall issue a deed for the Noble Property to Leonard and Imogene Spruill.
4. The Clerk of Court shall distribute the sale proceeds deposited in the Court's registry as follows:

Order	Payee	Amount
1	<b>Internal Revenue Service</b> (check payable to the United States Treasury) for costs of sale  Internal Revenue Service Attn: Richard Andrews Property Appraisal Liquidation Specialist 3340 Jaeckle Dr. Ste. 101 Wilmington, NC 28403	\$497.41
2	<b>Johnston County Tax Collector</b> for unpaid and matured real property taxes  Johnston County Tax Collector P.O. Box 451 Smithfield, NC 27577	\$3,003.79, good through 6/30/14
3	<b>Shirley Cohen</b>  3 Aspen Drive Smithfield, NC 27577	\$41,249.40, plus one-half of any accrued interest (one-half of the remaining proceeds)
4	<b>United States</b> (check payable to the Department of Justice) to be applied to Gettys Cohen, Jr.'s unpaid federal income tax liabilities for the years 1995- 2003, which totaled \$557,317.38 as of April 28, 2014, plus all accrued interest, penalties, and other additions permitted by law.  U.S. Department of Justice, Tax Division Attn: FLU P.O. Box 310 Washington, DC 20044	\$41,249.40, plus one-half of any accrued interest (one-half of the remaining proceeds)

IT IS SO ORDERED.

Date: 6-27-14

  
 Hon. TERRENCE W. BOYLE  
 UNITED STATES DISTRICT JUDGE