

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF NORTH CAROLINA  
BRYSON CITY DIVISION  
CIVIL CASE NO. 2:10cv14

UNITED STATES OF AMERICA, )  
 )  
 Plaintiff, )  
 )  
 v. )  
 )  
 HERBERT C. NEDERVELD, )  
 )  
 Defendant. )  
 \_\_\_\_\_ )

DEFAULT JUDGMENT

**THIS MATTER** comes before the Court upon the motion and request of the United States of America for entry of default judgment against the Defendant Herbert C. Nederveld.

**IT APPEARING TO THE COURT** that the Complaint was filed and Summons issued in this action on May 13, 2010, which Complaint and Summons were served on the Defendant on May 18, 2010; and

**IT FURTHER APPEARING TO THE COURT** that no answer or other responsive pleading was timely served or filed by the Defendant and no extension of time to serve or file such a pleading has been granted and that the time for the Defendant to serve or file an answer or otherwise respond to the Plaintiff's Complaint has expired; and

**IT FURTHER APPEARING TO THE COURT** that based on the default of the Defendant having been duly entered according to law, and upon the application of the Plaintiff in this action, judgment should be entered against the Defendant.

Upon review of the Complaint, the Declaration of Revenue Officer K.O. Justice, and the entire record in this case, the Court hereby makes the following findings of fact and conclusions of law:

1. As of June 30, 2010, Nederveld owes total federal tax liabilities in the amount of \$516,416.26, which includes a liability of \$401,665.52 for tax year 2001 and a liability of \$114,750.74 for the unpaid employment and unemployment taxes incurred by Nederveld for certain periods in 2001 through 2003 through his sole proprietorship, Constitutional Trust No. 2 1360;
2. The United States has valid tax liens resulting from these unpaid tax liabilities; and
3. The tax liens attach to Nederveld's interest in the real property located at 441 Ruby Knoll Lane, Franklin, North Carolina 28743, as that property is more particularly described in the Complaint in this matter.

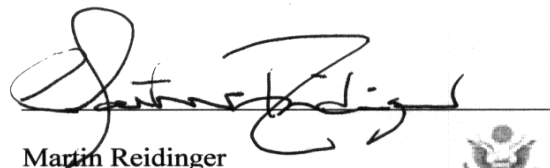
**NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND**

**DECREED** that the tax liens of the United States are hereby foreclosed on Nederveld's interest in the property located at 441 Ruby Knoll Lane, Franklin, North Carolina 28743, as that property is more particularly described in the Complaint in this matter, and the property will be sold pursuant to a separate order of the Court. The United States shall have fourteen (14) days from the date of entry of this Judgment to submit a proposed order of sale in accordance with this Judgment.

The Clerk of Court is directed to provide copies of this Default Judgment to all counsel of record and to the Defendant, Herbert C. Nederveld, at the following address: 528 Arbour Way, Suwanee, Georgia 30024.

**IT IS SO ORDERED.**

Signed: July 7, 2010

A handwritten signature in black ink, appearing to read "Martin Reidinger", written over a horizontal line.

Martin Reidinger  
United States District Judge

