

**IN THE UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO**

UNITED STATES OF AMERICA)	Civil Action No. 3:08 CV304
)	
Plaintiff,)	Judge Walter Rice
)	
v.)	
)	
HAROLD W. WAMPLER, III, as Executor of the Estate of Harold W. Wampler, Jr., et al.)	AMENDED¹ ORDER TO CONFIRM SALE AND DISBURSE PROCEEDS
)	
Defendants.)	

This matter came before the Court on the United States’ “Motion to Confirm Sale and Disburse Proceeds” (Dkt. No. 49). This Order concerns the real properties with parcel identification numbers H33 01505 0002, H33 01505 0006, H33 01505 0007, H33 01505 0031, H33 01505 0034, and M60 03207 0023, M60 00301 0001, M60 03101 0002, and M60 03101 0003 (collectively, the “auctioned Farm Properties and Harold & Ralph Properties”), which are more fully described Dkt. No. 49, at pages 4-9.

Upon consideration of that Motion, it is hereby **ORDERED, ADJUDGED, AND DECREED** that:

1. The sale of the auctioned Farm Properties and Harold & Ralph Properties, which were sold at public auction on December 3, 2013, was done in substantial compliance with 28 U.S.C. §§ 2001 and 2001, this Court’s “Stipulated Judgment Regarding Foreclosure and Order of Sale” (Dkt. No. 44), and the “Supplemental Order of Sale” (Dkt. No. 46).

¹ This proposed amended order is being filed to correct a discrepancy of \$.01 between the amounts originally reflected in the Order (Dkt. No. 50) and the funds currently being held by the Clerk’s Office. Accordingly, the amount due to the United States under paragraph 8(b)(iv) has been adjusted downward by \$.01 to instead read \$306,062.46.

2. The United States' "Motion to Confirm Sale and Disburse Proceeds" (Dkt. No. 49) is hereby granted.

3. The sale of the auctioned Farm Properties and Harold & Ralph Properties is confirmed free and clear of all rights, titles, claims, liens, and interests of all parties to this action, including without limitation, the plaintiff United States of America, the defendants Harold W. Wampler, III, individually and as the Executor of the Estate of Harold W. Wampler Jr., Nancy L. Abraham, Ralph M. Wampler Jr. and Kimberly Sue Wampler, as trustees of the Ralph M. Wampler Marital Trust and of the Ralph M. Wampler Tax Credit Trust, and the H. Wampler Fruit Farm, Inc.

4. The sale is made without any right of redemption, and the auctioned Farm Properties and Harold & Ralph Properties are conveyed "as is" with all faults and without any warranties either expressed or implied.

5. Ownership and possession of the auctioned Farm Properties and Harold & Ralph Properties are hereby transferred to the successful bidders identified in the United States' Motion to Confirm Sale and Disburse Proceeds (Dkt. No. 49).

6. The United States shall direct Mr. Tim Lile to execute and deliver deeds under authority of this Court, and in a form substantially similar to the deeds that appear at Exhibit 2, Dkt. No. 49, conveying the auctioned Farm Properties and the Harold & Ralph Properties to the purchasers.

7. Upon confirmation of the sale and upon receipt of the auctioneer's deeds for recording, the Montgomery County Recorder is directed to cause the transfer of the auctioned Farm Properties and Harold & Ralph Properties, to be reflected upon that county's register of title, and the successful bidders shall pay transfer taxes and recording fees.

8. The proceeds of sale from the auctioned Farm Properties and the Harold & Ralph Properties are to be distributed, with the Clerk of the Court to disburse the proceeds as follows:

a. With respect to the sale of the **FARM PROPERTIES**² which yielded \$173,901.00, the funds are to be disbursed as follows:

- i. **First**, to Mr. Tim Lile for reimbursement of the above approved expenses related to the costs of sale, including listing fees, printing/copying, legal fees, preparation of deeds, document review, and auction day expenses in the amount of \$1,985.53. The check shall be made payable to “Mr. Tim Lile” and shall be sent to Mr. Tim Lile, 124 Tranquil Trail, Dayton, OH 45459.
- ii. **Second**, the Montgomery County Treasurer for real estate property taxes and other local assessments due and owing in the amount of \$9,830.94. The check should be made payable to Carolyn Rice, Montgomery County Treasurer, and shall be sent to Montgomery County Ohio Treasurer, 451 West Third Street, Dayton, OH 45422-1475, with a notation “WAMPLER” placed in the memo line of the check.
- iii. **Third**, to Mr. Tim Lile for his compensation related to the sale in the amount of \$17,390.10. The check shall be made payable to “Mr. Tim Lile” and shall be sent to Mr. Tim Lile, 124 Tranquil Trail, Dayton, OH 45459.

² Parcel IDs: H33 01505 0002, H33 01505 0006, H33 01505 0007, H33 01505 0031, H33 01505 0034, and M60 03207 0023.

- iv. **Fourth**, to the United States (for application toward the outstanding balances of the Estate of Harold W. Wampler, Jr.'s estate tax liabilities for the period ending September 12, 1996, and for its estate income tax liabilities for the periods ending August 31, 1998, August 31, 1999, August 31, 2000, and August 31, 2001) in the amount of \$54,260.41. The check should be made payable to "United States Treasury," and shall be sent to the United States Department of Justice, ATTN: TAXFLU, P.O. Box 310, Washington, DC 20044, with a notation "WAMPLER" placed in the memo line of the check.
- v. **Fifth**, to the Ralph Parties (other than the Farm Corp.) in the amount of \$72,347.22, less any secured debt other than federal tax liens that must be paid in order to obtain clean and marketable title. The check shall be made payable to "Dinsmore & Shohl LLP" and shall be sent to Dinsmore & Shohl LLP, 1100 Courthouse Plaza, SW, 10 North Ludlow Street, Dayton, OH 45402, with a notation "WAMPLER" placed in the memo line of the check.
- vi. **Sixth**, to Harold Wampler III and Nancy Abraham to be divided among them according to their respective interests in their collective equity in the Farm Corp. in the amount of \$18,086.80, less any secured debt other than federal tax liens that must be paid in order to obtain clean and marketable title. The check shall be made payable to "Rieser and Associates IOLTA Account" and shall be sent to Reiser & Associates LLC, 7925 Graceland

St., Dayton, OH 45459-4128, with a notation “WAMPLER” placed in the memo line of the check.

- b. With respect to the sale of the **HAROLD & RALPH PROPERTIES**³ which yielded \$692,000.00, the funds are to be disbursed as follows:
- i. **First**, to Mr. Tim Lile for reimbursement of the above approved expenses related to the costs of sale, including listing fees, printing/copying, legal fees, preparation of deeds, document review, and auction day expenses in the amount of \$7,942.10. The check shall be made payable to “Mr. Tim Lile” and shall be sent to Mr. Tim Lile, 124 Tranquil Trail, Dayton, OH 45459.
 - ii. **Second**, the Montgomery County Treasurer for real estate property taxes and other local assessments due and owing in the amount of \$2,732.97. The check should be made payable Carolyn Rice, Montgomery County Treasurer, and shall be sent to Montgomery County Ohio Treasurer, 451 West Third Street, Dayton, OH 45422-1475, with a notation “WAMPLER” placed in the memo line of the check.
 - iii. **Third**, to Mr. Tim Lile for his compensation related to the sale in the amount of \$69,200.00. The check shall be made payable to “Mr. Tim Lile” and shall be sent to Mr. Tim Lile, 124 Tranquil Trail, Dayton, OH 45459.
 - iv. **Fourth**, to the United States (for application toward the outstanding balances of the Estate of Harold W. Wampler, Jr.’s estate tax liabilities for

³ Parcel IDs: M60 00301 0001, M60 03101 0002, and M60 03101 0003.

the period ending September 12, 1996, and for its estate income tax liabilities for the periods ending August 31, 1998, August 31, 1999, August 31, 2000, and August 31, 2001) in the amount of \$306,062.46.

The check should be made payable to "United States Treasury," and shall be sent to the United States Department of Justice, ATTN: TAXFLU, P.O. Box 310, Washington, DC 20044, with a notation "WAMPLER" placed in the memo line of the check.

- v. **Fifth**, to the Ralph Parties in the amount of \$306,062.47, less any secured debt other than federal tax liens that must be paid in order to obtain clean and marketable title. The check shall be made payable to "Dinsmore & Shohl LLP" and shall be sent to Dinsmore & Shohl LLP, 1100 Courthouse Plaza, SW, 10 North Ludlow Street, Dayton, OH 45402, with a notation "WAMPLER" placed in the memo line of the check.

IT IS SO ORDERED, this 3rd day of April, 2014.



HON. WALTER HERBERT RICE
U.S. DISTRICT JUDGE