

**IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF OKLAHOMA**

UNITED STATES OF AMERICA	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 10-326-FHS
	)	
JAMES A. ZIEGLER, et al	)	
	)	
	)	
Defendants.	)	

**STIPULATION AND ORDER OF JUDGMENT**

IT IS HEREBY STIPULATED AND AGREED between the United States of America and Defendant James A. Ziegler, Claro Family Limited Partnership, Zecor, LLC, by and through their undersigned counsel, that:

1. On September 7, 2010, the United States filed a complaint to foreclose upon certain real property owned by Claro Family Limited Partnership and Zecor, LLC (Count I), nominees for James Ziegler, in partial satisfaction of federal tax and restitution lines described in the Complaint, and to reduce to judgment the IRS’s assessment of Mr. Ziegler’s unpaid tax liabilities for tax years 1995 through 1997 (Count II).

2. On the dates and in the amounts as set forth in paragraphs 17, 19, and 21 of the Complaint, a duly authorized delegate of the Secretary of Treasury made individual federal income tax assessments against James Ziegler. Mr. Ziegler received timely notice and demand for payment of these assessments, as required by Section 6303 of the Internal Revenue Code, Title 26 U.S.C. Despite timely notice and demand for payment of the assessments, Mr. Ziegler has neglected, failed, or refused to pay fully on those assessments.

3. Mr. Ziegler agrees, acknowledges, and admits that he is indebted to the United States and further agrees to entry of judgment on Count II reducing his assessments to judgment for the 1995 through 1997 tax years. Mr. Ziegler is liable to United States in the amount of unpaid tax for the sum of \$290,451.33, and all accrued statutory additions to tax and interest from July 19, 2011, as provided by law.

4. Mr. Ziegler also agrees to judgment on Count I providing for the sale of the following real property located in Okmulgee County, Oklahoma, with the following legal descriptions:

Property A: The West 53 feet of Lot 2, Block 104, in the Original Townsite of the City of Okmulgee, Okmulgee County, Oklahoma, which is also known as 408 East 7th Street, Okmulgee, Oklahoma.

Property B: The East 47 feet of Lot 2, Block 104, in the Original Townsite of the City of Okmulgee, Okmulgee County, Oklahoma, which is also known as 410 East 7th Street, Okmulgee, Oklahoma.

Property C: The West Half of Lot 1, Block 104, in the Original Townsite of the City of Okmulgee, Okmulgee County, State of Oklahoma.

Property D: The East 25 feet of Lot 4 and the West 25 feet of Lot 5, Block 93 in the Original Townsite of the City of Okmulgee, Okmulgee County, Oklahoma.

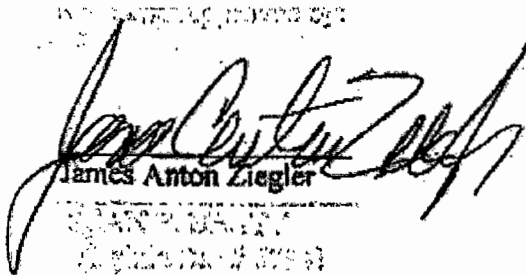
The proceeds of the sale, after costs of the sale, will be paid to the United States in full satisfaction of James Ziegler's liabilities for the 1995, 1996, and 1997 tax years. The outstanding balance of James Ziegler's restitution judgment will be deemed fully satisfied upon payment of the proceeds of the sale of the last property to the United States.

Read and Approved by:



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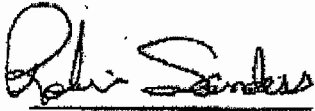
IN THE DISTRICT COURT OF THE STATE OF OKLAHOMA  
IN AND FOR THE DISTRICT OF MUSKOGEE  
JAMES ANTON ZIEGLER

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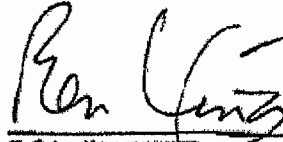


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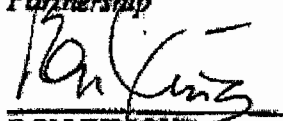


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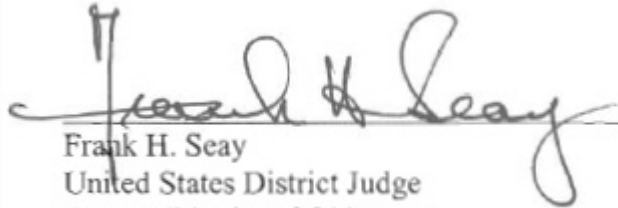


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*Attorney for Zecor, LLC*

IT IS SO ORDERED.

Dated this 7th day of September, 2011.



Frank H. Seay  
United States District Judge  
Eastern District of Oklahoma