UNITED STATES DISTRICT COURT DISTRICT OF OREGON PORTLAND DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

TERRY L. NEAL; BADGER CREEK NURSERY, LLC; MICHAEL NEAL, individually, as Personal Representative of the Estate of Maureen Gail Neal, Deceased, and as Trustee of Neal Family Trust; SHANNON NEAL; STEVE MARTIN CONSTRUCTION, INC; HOEVET & BOISE, P.C.; NEAL FAMILY TRUST; and CLACKAMAS COUNTY Civil No. 11-353-AC

ORDER APPROVING STIPULATION BETWEEN UNITED STATES AND MICHAEL NEAL AS PERSONAL REPRESENTATIVE OF THE ESTATE OF MAUREEN GAIL NEAL, DECEASED

Defendants.

Pursuant to the Stipulation Re: Disclaimer of Interest by Michael Neal as Personal Representative of the Estate of Maureen Gail Neal, Deceased, IT IS HEREBY ORDERED:

- (1) The Stipulation Re: Disclaimer of Interest by Michael Neal as Personal Representative of the Estate of Maureen Gail Neal, Deceased, is hereby approved;
- (2) Because Maureen Gail Neal only held bare legal title to the real property, described in the stipulation and in paragraph 13 of the United States' complaint, as the nominee of Terry L. Neal, the Estate of Maureen Gail Neal has no interest in the property or in any proceeds from the sale of the property;
- (3) Defendant Michael Neal in his capacity as Personal Representative of the Estate

ORDER Case No. 11-353-AC of Maureen Gail Neal, Deceased, is DISMISSED with prejudice as a partydefendant; and

(4) Both parties shall bear their own costs.

IT IS SO ORDERED.

UNITED STATES DISTRICT JUDGE Magistrote

Respectfully submitted by:

DWIGHT C. HOLTON United States Attorney

/s/ Quinn P. Harrington
JEREMY N. HENDON
QUINN P. HARRINGTON
Trial Attorneys, Tax Division
U.S. Department of Justice
P.O. Box 683, Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 353-2466
(202) 514-6507
Facsimile: (202) 307-0054
Email: Jeremy.Hendon@usdoj.gov
Quinn.P.Harrington@usdoj.gov
Western.Taxcivil@usdoj.gov