

IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA, )
Plaintiff, )
v. ) Civil No. 08-C-203
JAY C. HEMMER, GAIL J. HEMMER, )
BA MORTGAGE LLC, and the )
WISCONSIN DEPARTMENT )
OF REVENUE, )
Defendants. )

ORDER CONFIRMING SALE AND DIRECTING DISTRIBUTION OF SALE PROCEEDS

Plaintiff United States of America has requested an Order confirming the sale of one (1) parcel of real property located at 1933 104th Street, New Richmond, Wisconsin 54017, in St. Croix County, Wisconsin ("the Property") and directing the Clerk of Court to distribute sale proceeds.

IT IS THEREFORE ORDERED THAT the sale of the real property, identified as 1933 104th Street, New Richmond, Wisconsin, legally described as follows:

Lot 2, Red Pine Estates in the Town of Star Prairie, St. Croix County, Wisconsin.

to Wayne Lamminen for the sum of \$128,500 is HEREBY CONFIRMED. The IRS shall issue a deed for the Property.

The proceeds of the sale shall be distributed as follows:

- 1. To the PALS for the costs of the sale in the amount of \$1,154.59

Dan Holmes, Property Appraisal & Liquidation Specialist  
201 Tower Park Rd.  
Waterloo, IA 50701

2. To Bank of America for payment of its mortgage # 0002130995  
in the amount of (calculated to 1/31/2009) \$80,960.63

Bank of America, First Mortgage Payoffs 133/NC4-105-01-40  
4161 Piedmont Parkway, Greensboro, NC 27410

3. To the United States Department of Treasury to be applied to  
Jay C. Hemmer's and Gail J. Hemmer's federal tax liabilities  
in the amount of \$46,384.78

William E. Thompson,  
Department of Justice, Tax Division, Office of Review  
P.O. Box 310  
Ben Franklin Station  
Washington, D.C. 20044

Dated this 13 day of January, 2009.

*Barbara Crabb by  
Lynn Adell*  
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BARBARA C. CRABB  
UNITED STATES DISTRICT JUDGE