

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

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 v.) Civil Action No. 3:12-cv-557-wmc
)
 MICHAEL E. NAGEL; ASSOCIATED)
 BANK; BANK OF AMERICA, N.A.;)
 MARSHFIELD CLINIC; ERIN CAPITAL)
 MANAGEMENT, LLC; AND)
 WISCONSIN DEPARTMENT OF)
 WORKFORCE DEVELOPMENT,)
)
 Defendants.)
)
 _____)

**ORDER CONFIRMING SALE AND DIRECTING DISTRIBUTION OF
SALE PROCEEDS**

Having considered the United States' Motion for Order Confirming Sale and Directing Distribution of Sale Proceeds relating to the real property located at 336 River Street, Eagle River, Wisconsin (the "Eagle River Property"), fully described as:

A parcel of land in Government Lot 6, Section 28, Township 40 North, Range 10 East of the Fourth Principal Meridian, in the Village (now City) of Eagle River, Vilas County, Wisconsin, more particularly described as follows:

Commencing at a point where the line between Lots 6 and 7, Block 1, Tambling's Addition to the City of Eagle River, intersects the East side of River Street; thence across River Street on the same variation as the line between said Lots 6 and 7, to the West side of River Street; thence in a Northerly direction along the West side of River Street a distance of 10 feet; thence Northwesterly at a right angle with said River Street to the thread of the Eagle River as the PLACE OF BEGINNING; thence Southwesterly along the thread of said River 317 feet; thence Southeasterly at a right angle to said Northwest side of said River Street; thence Northeasterly along the Northwesterly right-of-way of River Street to a point where the extended South line of Lot 9, Block 1 of said Tambling's Addition intersects the Northwesterly right-of-way of River Street; thence Northwesterly along the extended South line of said Lot 9 to the thread of the Eagle River; thence Southwesterly along the thread of the Eagle River to the Point of Beginning.

Excepting that part as described in Vol. 352 M/R, page 224.

and any response thereto, IT IS ORDERED THAT,

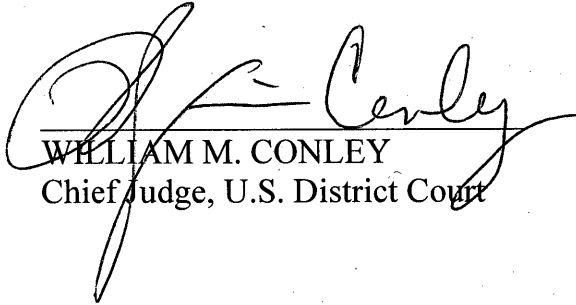
- (1) The United States' motion is GRANTED pursuant to 26 U.S.C. § 7403(c) and 28 U.S.C. §§ 2001 and 2002;
- (2) The sale of the Eagle River Property to Kent Zdroik for \$115,000 is CONFIRMED;
- (3) The IRS shall issue a deed for the Eagle River Property to Kent Zdroik; and
- (4) The Clerk of the Court shall distribute the \$135,000 in sale proceeds (including the \$20,000 from the forfeited deposit of the March 11, 2015 sale and the \$115,000 from the sale of the property to Kent Zdroik on August 27, 2015), plus interest accrued while held in the court registry as follows:

| Order | Payee | Amount |
|--------------|---|---|
| 1 | United States of America (check payable to the "Department of the Treasury") For the costs of the sale paid for by the Internal Revenue Service Property Appraisal and Liquidation Specialists ("PALS"). Internal Revenue Service, PALS Attention: Patricia M. Hall 4050 Alpha Road, MC 5135 NDAL Farmers Branch, TX 75244 | \$2,378.26 |
| 2 | Vilas County, Wisconsin (check payable to "Vilas County Treasury") For real property taxes. Vilas County Treasury 330 Court Street Eagle River, WI 54521 | \$11,708.49 (if paid by December 4, 2015) |

| Order | Payee | Amount |
|-------|---|--|
| 3 | <p>Associated Bank, N.A. (check payable to "Associate Bank, N.A.") To satisfy the balance of its mortgage recorded with the Register of Deeds of Vilas County, Wisconsin.</p> <p>Associated Bank, N.A. Attention: Asset Recovery Department 1305 Main Street Stevens Point, WI 54481</p> | \$90,768.92 (if paid by December 4, 2015) |
| 3 | <p>United States of America (check payable to the "Department of Justice") For application to Defendant Nagel's unpaid federal income tax liabilities for 2001 and 2002 in the amount of \$144,020.85, plus statutory interest from August 13, 2013.</p> <p>U.S. Department of Justice, Tax Division Attention: Financial Litigation Unit (FLU) P.O. Box 310 Washington, DC 20044</p> | \$30,144.33, plus any accrued interest (if paid by December 4, 2015) |

IT IS SO ORDERED.

Dated: 11/9/ 2015.


 WILLIAM M. CONLEY
 Chief Judge, U.S. District Court