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**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF ARIZONA**

Memie C. Burton,  
  
Plaintiff,  
  
v.  
  
United States Internal Revenue Service,  
  
Defendant.  

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United States Internal Revenue Service,  
  
Counter Claimant,  
  
v.  
  
Memie C. Burton, et al.,  
  
Counter Defendants.

No. CV-14-02032-PHX-DJH  
  
BK-10-34288-GBN  
  
**ORDER**

The Court having reviewed the parties' Stipulation to Judgment (Doc. 14),  
**IT IS HEREBY ORDERED that:**

A. Defendants Memie Burton and Sandra Kennedy are responsible persons under 26 U.S.C. § 6672 and are held jointly and severally liable for Trust Fund Recovery Penalties for Kennedy Restaurants, LLC, for the quarters ending March 31, 2007, June 30, 2007, September 30, 2007, December 31, 2007, June 30, 2008, December 31, 2008, March 31, 2009, June 30, 2009, September 30, 2009, and December 31, 2009.

B. The Clerk of the Court shall enter judgment in favor of the United States and against Memie Burton in the amount of \$99,259.40 as of April 30, 2014, plus


1 accrued statutory interest pursuant to 26 U.S.C. §§ 6601 and 6611 and 28 U.S.C. § 1961  
2 and additions from the date of the assessments, less any payments or credits;

3 C. The Clerk of the Court shall enter judgment in favor of the United States  
4 and against Sandra Kennedy in the amount of \$99,259.40 as of April 30, 2014, plus  
5 accrued statutory interest pursuant to 26 U.S.C. §§ 6601 and 6611 and 28 U.S.C. § 1961  
6 and additions from the date of the assessments, less any payments or credits; and

7 D. All parties bear their own costs and fees.

8 E. The Rule 16 Scheduling Conference set for September 2, 2015 is hereby  
9 **vacated.**

10 Dated this 26th day of August, 2015.

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13   
14 Honorable Diane J. Humetewa  
United States District Judge