

SUPERIOR COURT OF ARIZONA  
MARICOPA COUNTY

CV 2004-091936

10/22/2004

HON. MARK F. ACETO

CLERK OF THE COURT  
K. Stone  
Deputy

FILED: 10/26/2004

VILLAS EAST FIVE ASSOCIATION INC

CHARLES E MAXWELL

v.

SUSAN BUTTARS, et al.

JAMES C HAIR JR.

MINUTE ENTRY

A Motion for Summary Judgment has been filed by both sides. A purely legal issue is presented. Pursuant to Rule 7.1, the Court declines to set oral argument. The Court concludes that the federal tax lien is prior and superior to the lien of Plaintiff.

THEREFORE, IT IS ORDERED denying Plaintiff's Motion for Summary Judgment.

IT IS ORDERED granting United States Defendants' Motion for Partial Summary Judgment. It is the understanding of the Court that this resolves all claims by Plaintiff against United States Defendants in this case.

DATED the 22<sup>nd</sup> day of October, 2004.

/ s / HON. MARK F. ACETO

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JUDICIAL OFFICER OF THE SUPERIOR COURT