

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF NEW YORK

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**UNITED STATES OF AMERICA,**

**Plaintiff,**

**-v-**

**5:04-CV-561**

**WILLIAM P. SULLIVAN, JR., CECELIA M.  
SULLIVAN, RICHARD P. SULLIVAN, MARY S.  
RYAN, ESTATE of WILLIAM P. SULLIVAN, through  
its executor, William P. Sullivan, Jr., NEW YORK  
STATE DEPARTMENT OF TAXATION AND  
FINANCE, ITHACA JOURNAL,  
MARTINDALE-HUBBELL, WEST GROUP  
PUBLISHING, CAYUGA MEDICAL CENTER,**

**Defendants.**

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APPEARANCES:

HON. GLENN T. SUDDABY, United States Attorney  
WENDY J. KISCH, Esq., of Counsel, Assistant United States Attorney  
U.S. Department of Justice, Tax Division  
P.O. Box 55  
Ben Franklin Station  
Washington, D.C. 20044

WILLIAM P. SULLIVAN, JR.  
Defendant, *pro se*

CECELIA M. SULLIVAN  
Defendant, *pro se*

WILLIAM SULLIVAN, JR., as Executor  
417 North Aurora St.  
Ithaca, New York 14850  
Defendant Estate of William P. Sullivan

HON ANDREW M. CUOMO, Attorney General of the State of New York  
Peter A. Sparagna, Esq., Assistant Attorney General  
Department of Law, The Capitol  
Albany, New York 12224

**Hon. Norman A. Mordue, Chief U.S. District Judge:**

**MEMORANDUM-DECISION AND ORDER**

The United States of America has demonstrated its entitlement to summary judgment on its motion (Dkt. No. 28) against William P. Sullivan, Jr. to recover civil penalties assessed against

him for the 1992 through 1998 tax years, for federal unemployment tax liabilities (Form 940), for the 1994 through 1996 tax years and for federal employment tax liabilities (Form 941) against William P. Sullivan, Jr. for the June, 1996 through June 1997 tax periods. The United States is entitled to judgment against William P. Sullivan, Jr. in the total amount of \$43,167.84, plus interest and penalties from August 29, 2006.

The United States has further demonstrated its entitlement to dismissal of the foreclosure aspect of the case, without prejudice, pursuant to 41(b).

There is no opposition to the motion.

It is therefore

ORDERED that plaintiff's motion (Dkt. No. 28) is granted; and it is further

ORDERED that summary judgment is granted against William P. Sullivan, Jr. in the amount of \$43,167.84 plus interest and penalties from August 29, 2006; and it is further

ORDERED that the remainder of the complaint, seeking to foreclose on certain real property, is dismissed without prejudice.

IT IS SO ORDERED.

February 9, 2007  
Syracuse, New York

  
Norman A. Mordue  
Chief United States District Court Judge