

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TENNESSEE
KNOXVILLE DIVISION

ASSURANCE TITLE COMPANY, LLC)

Plaintiff,)

v.)

Civil Action No. _____)

TERRY G. VANN, MIKE ROSS, TRACY RIEDL,)
and the UNITED STATES OF AMERICA)

Defendants.)

INTERPLEADER COMPLAINT

Plaintiff ASSURANCE TITLE COMPANY, LLC ("AT"), by its undersigned attorney and for its Interpleader Complaint against TERRY G. VANN, MIKE ROSS, TRACY RIEDL, and the UNITED STATES OF AMERICA (collectively, "Claimants"), states as follows:

1. This is statutory interpleader action filed pursuant to 28 U.S.C. §§1335, 1397, 2361, and 2410.
2. At stake is \$78,713.30 ("Stake") in proceeds remaining from the assets of AT.
3. AT is a neutral stakeholder, and it makes no claim to the Stake.
4. The Claimants may have conflicting claims to the Stake.

5. As a disinterested party, AT seeks to avoid becoming embroiled in litigation over Claimants' conflicting claims to the Stake.

6. AT has deposited the Stake into the Court by tender of a check in the amount of \$78,713.30 dated July 2, 2008.

II. PARTIES AND JURISDICTION

7. AT is a Tennessee limited liability company. Its principal place of business is located in Maryville, Tennessee. AT has filed, with the Tennessee Secretary of State, Articles of Dissolution, in pursuit of the termination of the existence of AT.

8. Upon information and belief, Claimant Terry G. Vann ("Mr. Vann") is a citizen and resident of the State of Tennessee and can be served with process at 110 Kingston Street, Lenoir City, Tennessee 37771.

9. Upon information and belief, Claimant Mike Ross ("Mr. Ross") is a citizen and resident of the State of Tennessee and can be served with process at 1010 William Blount Drive, Maryville, Tennessee 37801.

10. Upon information and belief, Claimant Tracy Riedl ("Ms. Riedl") is a citizen and resident of the State of Tennessee and can be served with process at 1010 William Blount Drive, Maryville, Tennessee 37801.

11. The United States of America can be served by serving a copy on the Civil Process Clerk, United States Attorney's Office, 800 Market Street, Suite 211, Knoxville, Tennessee 37902, with a copy on Michael Mukasey, Attorney General, United States Department of Justice, 950 Pennsylvania Avenue, NW, Washington, DC 20530, and with

a copy to United States of America, Department of the Treasury, Internal Revenue Service, Collection Division, 710 Locust Street, Suite 400, Knoxville, Tennessee 37902.

12. The Stake at issue has a value of \$500 or more.

13. Two or more adverse Claimants may claim to be entitled to the Stake, and AT has deposited the Stake into the registry of the Court, there to abide the judgment of the Court.

14. Because one of those adverse Claimants is the United States of America, and because this is a civil proceeding arising under an Act of Congress providing for Internal Revenue, and this Court has jurisdiction of this interpleader action pursuant to 28 U.S.C. §1340. This Court also has jurisdiction pursuant to 28 U.S.C. §2410 as the Stake constitutes personal property on which the United States has or claims a lien.

15. Venue is appropriate in the Eastern District of Tennessee because at least one claimant resides here. *See* 28 U.S.C. §1397.

III. FACTS

16. AT was formally in the business of closing real estate transactions and issuing policies of title insurance.

17. At a called special meeting of the members of AT, held on September 18, 2007, a vote was taken to dissolve and terminate the limited liability company.

18. In the course of filing Articles of Dissolution and winding up and terminating its affairs, AT has found itself holding the sum of \$78,713.30, attributable to and payable to Terry G. Vann.

19. Of record in the Register of Deeds Office for Loudon County, Tennessee, at Book L25, Page 329 is a Notice of Federal Tax Lien in the stated amount of \$170,573.16, filed against "all property and rights to property" belonging to Terry G. Vann "for the amount of these taxes and additional penalties, interest, and costs that may accrue." For the purpose of complying with 28 U.S.C. §2410(b), the following information is provided:

Terry G. Vann
125 Lee Drive
Lenoir City, Tennessee 37771
January 29, 2007
Register of Deeds for Loudon County, Tennessee, Book L25, Page 329.

A true and correct copy of that Notice of Federal Tax Lien is attached hereto as Exhibit A.

20. Mike Ross and Tracy Riedl are named in this Complaint as they too are members of AT, and may have some claim to the Stake.

21. AT has no claim to the Stake, and tenders the Stake to this Court to allow the Claimants to determine which is entitled to what sum.

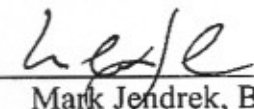
22. AT has not prepared this Interpleader Complaint at the request of, or in collusion with, any Claimants, and AT has not been indemnified by any Claimants. AT files this Interpleader Complaint solely to avoid being injured on account of the matters described herein.

IV. PRAYER FOR RELIEF

WHEREFORE, Plaintiff respectfully requests that this Court:

- (a) Take jurisdiction of this matter and cause process to issue for all Claimants;
- (b) Order Claimants to interplead and settle their rights to the Stake;
- (c) Enter an order restraining Claimants from commencing any action against AT in any State or United States court relating in any way to the Stake until further order of this Court;
- (d) Hear and determine the case, discharge AT from further liability, make the injunction permanent, and make all appropriate orders to enforce its judgment;
- (e) Enter an order forthwith permitting AT to file its Articles of Termination with the Tennessee Secretary of State;
- (f) Award AT its reasonable attorney fees and costs related to this Interpleader Complaint; and
- (g) Award AT any further relief this Court deems proper.

Assurance Title Company, LLC

By: 
Mark Jendrek, BPR #012993
Mark Jendrek, P.C.
P.O. Box 549
Knoxville, Tennessee 37901
865/824-1900 - Telephone
865/824-1910 - Facsimile
mjendrek@comcast.net

Notice of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #2
Lien Unit Phone: (800) 913-6050

Serial Number
340138607

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer TERRY G VANN

Residence 125 LEE DR
LENIOR CITY, TN 37771-3063

BK/PG: L25/329-329
07001007

1 FOR 1 M. - FEDERAL TAX LIEU	
TAXP. BATCH 43118	
01/17/2007 - 08:17:10 AM	
VALUE	0.00
PROPERTY TAX	0.00
TRANSFER TAX	0.00
RECORDING FEE	10.00
OF FEE	3.90
REGISTER'S FEE	8.80
TOTAL AMOUNT	13.00

STATE OF TENNESSEE, LOUDON COUNTY
TRACIE LITTLETON
REGISTER OF DEEDS

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(e).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2002	XXX-XX-2538	12/01/2003	12/31/2013	
1040	12/31/2002	XXX-XX-2538	07/10/2006	08/09/2016	73889.35
1040	12/31/2003	XXX-XX-2538	07/25/2005	08/24/2015	
1040	12/31/2003	XXX-XX-2538	07/10/2006	08/09/2016	49648.46
1040	12/31/2004	XXX-XX-2538	10/03/2005	11/02/2015	
1040	12/31/2004	XXX-XX-2538	07/10/2006	08/09/2016	47035.35

Place of Filing	Register of Deeds Loudon County Loudon, TN 37774	Total \$	170573.16
-----------------	--	----------	-----------

This notice was prepared and signed at DALLAS, TX, on this, the 17th day of January, 2007.

Signature R. A. Mitchell Title ACS 22-00-0008
for REGINA OWENS (800) 829-3903

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

EXHIBIT A