

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA,	)	
	)	Case No. 23-3822
Plaintiff,	)	
	)	
v.	)	
	)	
JOSEPH SILVESTRI & SON, INC., <i>et al.</i> ,	)	
	)	
Defendants.	)	
_____	)	

AMENDED AGREED ORDER OF SALE

The Court has determined that an order of foreclosure and sale should be entered consistent with the parties’ Agreed Judgment and the Motion of Plaintiff, the United States of America, and the Defendants Commonwealth of Pennsylvania’s Unemployment Compensation Fund, Department of Labor & Industry (the “PA Department of Labor”), Grifco, Inc. (“Grifco”), Mushroom Supply and Services, Inc. (“MSSI”), and Hung Vo.

Accordingly, the Court ORDERS that the United States’ tax liens be foreclosed on the real properties located at 1164 Naamans Creek Road, Garnet Valley, Pennsylvania 19061, and 15 Cambridge Road, Glen Mills, Pennsylvania 19342, be sold under 28 U.S.C. §§ 2001, and 2002, to satisfy the United States’ tax liens.

1. The Internal Revenue Service (“IRS”) Property Appraisal and Liquidation Specialists (“PALS”) are authorized to offer for public sale and to sell subject properties.
2. The terms and conditions of the sales are as follows:
 - a. The sale of the subject properties shall be free and clear of the interests of all parties in the suit, including those previously defaulted on August 5, 2024 and September 16, 2024 (docket nos. 26, 30).

- b. The sales shall be subject to building lines, if established, all laws, ordinances, and governmental regulations (including building and zoning ordinances) affecting subject properties, and easements and restrictions of record, if any.
- c. The sale shall be held either at the courthouse of the county or city in which the subject properties are located or on the subject properties' premise.
- d. The PALS shall announce the date and time for the sales.
- e. Notice of the sales shall be published once a week for at least four consecutive weeks before the sales in at least one newspaper regularly issued and of general circulation in Delaware County, Pennsylvania and, at the discretion of the PALS, by any other notice that the PALS deems appropriate. The notice shall contain a description of the subject properties and shall contain the terms and conditions of sale in this order of sale.
- f. The PALS shall set the minimum bid for the real property. If the minimum bid is not met or exceeded, the PALS may, without further permission of this Court, and under the terms and conditions in this order of sale, hold a new public sale, if necessary, and reduce the minimum bid.
- g. At the time of sale, the successful bidder(s) shall deposit with the PALS, by money order or by certified or cashier's check payable to the Clerk of the United States District Court for the Eastern District of Pennsylvania, a deposit in an amount between five (5) and twenty (20) percent of the minimum bid as specified by the PALS in the published Notice of Sale. Before being permitted to bid at the sale, potential bidders shall display to the PALS proof that they are able to comply with this requirement. No bids will be accepted from any person(s) who have not

presented proof that, if they are the successful bidders(s), they can make the deposit required by this order of sale.

- h. The successful bidder(s) shall pay the balance of the purchase price for the subject properties within sixty (60) days following the date of the sale. The certified or cashier's check payable to the United States District Court for the Eastern District of Pennsylvania shall be given to PALS who will deposit the funds with the clerk of this Court. If the bidder fails to fulfill this requirement, the deposit shall be forfeited and shall be applied to cover the expenses of the sale, with any amount remaining to be applied to the federal tax liens on the real property at issue herein. The Clerk shall distribute the deposit as directed by the PALS by check made payable to the "United States Treasury." The subject properties shall be again offered for sale under the terms and conditions of this order of sale or, in the alternative, sold to the second highest bidder.
- i. The Clerk of the District Court is directed to accept the proceeds of the sales and deposit them into the Court's registry for distribution pursuant to further Order of this Court.
- j. The sale of the subject properties shall be subject to confirmation by this Court. On confirmation of each sale, the Internal Revenue Service shall execute and deliver its deed conveying the subject properties to the purchasers. On confirmation of the sale, all interests in, liens against, or claims to the subject properties that are held or asserted by all parties to this action are discharged and extinguished.
- k. When this Court confirms each sale, the Recording Official of Delaware County, Pennsylvania shall cause transfer of the property to be reflected upon that county's

register of title. The successful bidder at the sales shall pay, in addition to the amount of the bid, any documentary stamps, and Clerk's registry fees, as provided by law.

l. The sale of the subject properties is ordered pursuant to 26 U.S.C. § 7403, and is made without right of redemption.

m. Each property may be sold either jointly or via separate sales. The United States, in its sole discretion, may move for confirmation of the two properties either separately or together.

3. Until the subject properties are sold, the defendants Joseph Silvestri & Inc. ("JSSI") and its officers and Hung Vo shall take all reasonable steps necessary to preserve the subject properties (including all buildings, improvements, fixtures and appurtenances on the real property) in their current condition including, without limitation, maintaining a fire and casualty insurance policy on each of the subject properties. JSSI and Hung Vo shall neither commit waste against the subject properties nor cause or permit anyone else to do so. JSSI and Hung Vo shall neither do anything that tends to reduce the value or marketability of the subject properties nor cause or permit anyone else to do so. JSSI and Hung Vo shall not record any instruments, publish any notice, or take any other action (such as running newspaper advertisements, posting signs, or making internet postings) that may directly or indirectly tend to adversely affect the value of the real property or that may tend to deter or discourage potential bidders from participating in the public auction(s), nor shall (s)he cause or permit anyone else to do so.

4. All persons occupying the real property shall vacate them permanently within 30 days of the date counsel for the United States notifies counsel for the defendants that the property will be sold consistent with the terms of the parties' settlement agreement, each taking his or her

personal property (but leaving all improvements, buildings, fixtures, and appurtenances to the real property). If any person fails or refuses to vacate the real property by the date specified in this Order of Sale, or as extended by the United States, the United States, including the PALS and/or the U.S. Marshals Service, is authorized to take all actions that are reasonably necessary to have those persons ejected or excluded. The United States Marshals Service is authorized and directed to take any and all necessary actions, including but not limited to the use of reasonable force, to enter and remain on the premises, which includes, but is not limited to, the land, buildings, vehicles, and any other structures located thereon, for the purpose of executing this Order of Sale. The United States Marshals Service is further authorized and directed to arrest or evict (and, if necessary, re-evict), from the premises any persons who obstruct, attempt to obstruct, or interfere or attempt to interfere, in any way with this Order of Sale. Any personal property remaining on the real property, 30 days after the date counsel for the United States notifies counsel for the defendants that the property will be sold consistent with the terms of the parties' settlement agreement, is deemed forfeited and abandoned. And the PALS are authorized to dispose of the personal property in any manner they see fit, including sale, in which case the proceeds of the sale are to be applied first to the expenses of sale and the balance to be paid into the Court for further distribution. Checks for the purchase of the personal property shall be made out to the Clerk of the District Court for the Eastern District of Pennsylvania, and the Clerk is directed to accept these checks and deposit them into the Court's registry for distribution pursuant to further Order of this Court.

5. Pending the sale of the subject properties and until the deeds to the subject properties are delivered to the successful bidder(s), the PALS is authorized to have free access to the premises in order to take any and all actions necessary to preserve the subject properties,

including, but not limited to, retaining a locksmith or other person to change or install locks or other security devices on any part of the subject properties.

6. After the Court confirms the sales, the sale proceeds deposited with the Clerk of this Court should be applied to the following items, in the order specified.

- a. First, to the United States Treasury for the expenses of the sale, including any expenses incurred to secure or maintain the subject properties pending sale and confirmation by the Court;
- b. Second, all taxes unpaid and matured that are owed for real property taxes on the subject properties;
- c. Third, to the PA Department of Labor, in the amount of \$380,359.45 as of December 31, 2024 to satisfy the state liens filed in 2014 to 2016 (*see* Dkt. No. 13, ¶5(a)-(g)), plus interest of one per centum per month calculated from December 31, 2024 to the date of confirmation of the sale;
- d. Fourth, to the United States, in the amount of \$1,465,895.15 as of September 30, 2024, to be paid to the unpaid Form 940 and Form 973 liabilities made against JSSI for the tax year 2012 only (*see* Dkt. No. 10, ¶21, 27), plus interest calculated from September 30, 2024 to the date of confirmation of the sale;
- e. Fifth, to the PA Department of Labor, in the amount of \$284,846.19 as of December 31, 2024 to satisfy the state liens filed in 2017 to 2019 (*see* Dkt. No. 13, ¶5(h)-(o)), plus interest of one per centum per month calculated from December 31, 2024 to the date of confirmation of the sale;

- f. Sixth, to Grifco, in the amount of \$322,842.36 as of October 28, 2019 to satisfy the judgment against JSSI (*see* Dkt. No. 12, ¶17), plus interest calculated from October 28, 2019 to the date of confirmation of the sale;
- g. Seventh, to the PA Department of Labor, in the amount of \$9,848.47 as of December 31, 2024 to satisfy the state lien filed on November 7, 2019 (*see* Dkt. No. 13, ¶5(p)), plus interest of one per centum per month calculated from December 31, 2024 to the date of confirmation of the sale;
- h. Eighth, to MSSSI, in the amount of \$32,844.57 as of November 19, 2019 to satisfy the judgment against JSSI (*see* Dkt. Nos. 32, ¶1; 38), plus interest calculated from November 19, 2019 to the date of confirmation of the sale;
- i. Ninth, to the United States to satisfy the remaining employment tax liabilities made against JSSI for the tax years 2013 to 2016 (*see* Dkt. No. 10, ¶27).
- j. Tenth, if the United States' claim is paid in full and there are any funds remaining from the sale of the real property located at 1164 Naamans Creek Road, Garnet Valley, Pennsylvania 19061, to Hung Vo.
- k. Eleventh, if the United States' claim is paid in full and there are any funds remaining, JSSI shall have the opportunity to assert a claim to any remaining funds.

IT IS SO ORDERED

Signed this 6th day of August, 2025

/s/Mitchell S. Goldberg
UNITED STATES DISTRICT JUDGE

Agreed to and signed by:

/s/ Gokce T. Yurekli

Gokce T. Yurekli

Beatriz T. Saiz

Trial Attorneys, Tax Division

U.S. Department of Justice

P.O. Box 227

Washington, D.C. 20044

Tel: (202) 598-0581

Fax: (202) 514-6866

Gokce.T.Yurekli@usdoj.gov

Beatriz.T.Saiz@usdoj.gov

Attorneys for the United States of America

/s/ Christopher E. Polchin

Christopher E. Polchin

Supreme Court ID No.: 316636

Deputy Chief Counsel

Commonwealth of Pennsylvania

Department of Labor and Industry

651 Boas Street, 10th Floor

Harrisburg, PA 17121

Tel: (717) 787-4186

cpolchin@pa.gov

Attorney for the PA Department of Labor

/s/ James B. Halligan

James B. Halligan, III, Esquire

Siana Law

941 Pottstown Pike, Suite 200

Chester Springs, PA 19425

610-321-5500 ext. #103

jhalligan@sianalaw.com

Attorney for Grifco

/s/ Lloyd S. Markind

Lloyd S. Markind, Esquire

AG Commercial Law, LLC

(215) 880-4600

lmarkind@ag-lawllc.com

Attorney for MSSl

/s/ Daniel T. McGrory

Daniel T. McGrory

144 E. DeKalb Pike, Suite 300

King of Prussia, PA 19406

Phone (610) 992-1300

Fax (610) 992-1505

dmcgrory@pmrbm.com

Attorney for Hung Vo