

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
EASTERN DIVISION

GARDEN STATE LIFE INSURANCE
COMPANY,

Plaintiff,

v.

THE ESTATE OF JAMES R. RAINE,
ET AL.,

Defendants.

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Case No. 2:17-cv-00103-KS-JCG

**FINAL JUDGMENT AND
ORDER OF INTERPLEADER DISBURSEMENT**

This cause comes before the Court on the Joint Motion for Entry of Final Judgment and Order of Interpleader Disbursement filed by Defendants Emma Raine and the United States of America, on behalf of the Internal Revenue Service (the “IRS”) [62]. The Court finds, adjudges and orders as follows:

This suit involves a dispute regarding the proceeds of a life insurance policy payable by Garden State Life Insurance Company (“Garden State”), insuring the life of James R. Raine. On April 12, 2018, the Court issued an Order (ECF No. 40) granting Garden State’s Motion to Deposit Funds and for discharge, allowing Garden State to deposit the disputed funds into the registry of the Court. On or about April 20, 2018, Garden State deposited the sum of \$248,806.25 (the “Funds”) into the registry of the Court and was terminated as a party. On September 25, 2018, the Court issued an Order (ECF No. 56) granting Emma Raine’s Motion for Partial Summary Judgment. Emma Raine and the IRS have resolved the IRS’ cross-claim against Emma Raine and

submitted a Joint Motion for Entry of Final Judgment and Order of Interpleader Disbursement [62], evidencing the terms of the settlement. Therefore, pursuant to the agreement of Emma Raine and the IRS and the record in this matter:

IT IS ORDERED that from the Funds, Emma Raine is entitled to and the Clerk is directed to disburse One Hundred Fifty-Four Thousand Five Hundred Ninety-Nine Dollars and Twenty-Four Cents (\$154,599.24) made payable to “Interpleader Law, LLC IOLTA” and mailed to: Michael J. Hoover, Interpleader Law, LLC, 9015 Bluebonnet Blvd., Baton Rouge, LA 70810.

IT IS FURTHER ORDERED that from the Funds, the IRS is entitled to \$94,107.01 pursuant to the Judgment and Commitment Order in *United States v. Emma Jean Raine*, Criminal No 1:14-cr-67-HSO-RHW (S.D. Miss. Feb. 15, 2017) [Dkt. #28-2]. In satisfaction of that Judgment, the Clerk is authorized and ordered to transfer the sum of \$94,207.01 from the Funds to Criminal Action 1:14-cr-00067-HSO-RHW, which includes the restitution to the IRS plus a \$100.00 special assessment included in the Judgment and Commitment Order. Upon the transfer of these funds, the Judgment and Commitment Order in Criminal No. 1:14-cr-67-HSO-RHW shall be considered to be fully paid and satisfied.

IT IS FURTHER ORDERED that One Hundred Percent (100%) of all accrued interest on the entirety of the Funds deposited, less any assessed fee for the administration of the Funds, shall be disbursed to Emma Raine, payable to “Interpleader Law, LLC IOLTA” and mailed to: Michael J. Hoover, Interpleader Law, LLC, 9015 Bluebonnet Blvd., Baton Rouge, LA 70810.

IT IS FURTHER ORDERED that, upon payment and distribution of the amounts specified hereinabove, all pending claims and cross-claims of all parties, and this matter, shall be dismissed, with prejudice.

ORDERED AND ADJUDGED this 18th day of October, 2018.

/s/ Keith Starrett
KEITH STARRETT
UNITED STATES DISTRICT JUDGE