

NOT FOR PUBLICATION

**IN THE DISTRICT COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. THOMAS AND ST. JOHN**

FIRST BANK PUERTO RICO,	)	
	)	
Plaintiff,	)	
	)	Criminal No. 2008-28
v.	)	
	)	
RONALD S. LOCKHART and UNITED	)	
STATES OF AMERICA INTERNAL REVENUE	)	
SERVICE,	)	
	)	
Defendants.	)	
_____	)	

ATTORNEYS:

Carol Ann Rich, Esq.
St. Thomas, U.S.V.I.
For the plaintiff,

Timothy J. Abraham, AUSA
St. Thomas, U.S.V.I.
For the United States of America,

Ronald S. Lockhart
8A Estate Catherineberg, St. Thomas, U.S.V.I. 00802
Pro se defendant.

ORDER

GOMÉZ, C.J.

Before the Court is the motion of First Bank Puerto Rico ("First Bank") for summary judgment against the United States of America Internal Revenue Service ("IRS"). The premises considered, it is hereby

ORDERED that the motion is **DENIED**.

S_____
CURTIS V. GÓMEZ
Chief Judge