1 2 3 4 5 6 UNITED STATES DISTRICT COURT 7 EASTERN DISTRICT OF CALIFORNIA 8 1:08cv01349 OWW DLB 9 UNITED STATES OF AMERICA, ORDER ADOPTING FINDINGS AND 10 RECOMMENDATIONS REGARDING PLAINTIFF'S MOTION FOR DEFAULT JUDGMENT AGAINST CENTRAL VALLEY 11 Plaintiff, INSURANCE SERVICES, INC., INSTANT SERVICES, INC., WASHINGTON MUTUAL 12 BANK, AS ASSIGNEE OF AMERICAN v. 13 SAVINGS BANK, BENEFICIAL CALIFORNIA, INC., NORTHERN CALIFORNIA COLLECTION SERVICE, INC., FRANK A. VACANTE, et al., 14 TURLOCK IRRIGATION DISTRICT AND 15 DEUTSCHE BANK NATIONAL BANK TRUST COMPANY FKA BANKERS TRUST Defendants. 16 (Document 137) 17 18 On February 8, 2010, the Magistrate Judge issued Findings and Recommendations that 19 Plaintiff's Motion for Default Judgment be GRANTED. These Findings and Recommendations 20 were served on all parties appearing in the action and contained notice that any objections were 21 to be filed within thirty (30) days of the date of service of the order. No objections were filed. 22 In accordance with the provisions of 28 U.S.C. § 636 (b)(1)(C), this Court has conducted 23 a de novo review of the case. Having carefully reviewed the entire file, the Court concludes that 24 the Magistrate Judge's Findings and Recommendations are supported by the record and proper 25 analysis. 26 27 28

Accordingly, IT IS HEREBY ORDERED that:

- The Findings and Recommendations issued February 8, 2010, are ADOPTED IN FULL;
- 2. Default judgment be entered in favor of the United States and against CVIS for federal tax liabilities in the amount of \$858,794.86 as of December 1, 2009, plus interest and other statutory additions, as provided by law, that accrue after December 1, 2009;
- 3. Default judgment be entered in favor of the United States and against Instant Services for federal tax liabilities in the amount of \$85,007.68 as of December 1, 2009, plus interest and other statutory additions, as provided by law, that accrue after December 1, 2009;
- 4. The interests of Defendants Washington Mutual Bank, Beneficial California, Inc., Northern California Collection Service, Inc., Turlock Irrigation District and Deutsche Bank National Bank Trust Company in the subject properties are extinguished in favor of the United States in the event that it is successful in reducing to judgment any tax liabilities against Defendants Frank and Ute Vacante and/or is successful one or more of its alter ego or successor-in-interest claims; and
- 5. Default Judgment be entered in favor of the United States and against Defendants Washington Mutual Bank, Beneficial California, Inc., Northern California Collection Service, Inc., Turlock Irrigation District and Deutsche Bank National Bank Trust Company.

IT IS SO ORDERED.

Dated: March 26, 2010 /s/ Oliver W. Wanger
UNITED STATES DISTRICT JUDGE