

1 Accordingly, IT IS HEREBY ORDERED that:

2 1. The Findings and Recommendations issued February 8, 2010, are ADOPTED IN
3 FULL;

4 2. Default judgment be entered in favor of the United States and against CVIS for
5 federal tax liabilities in the amount of \$858,794.86 as of December 1, 2009, plus
6 interest and other statutory additions, as provided by law, that accrue after
7 December 1, 2009;

8 3. Default judgment be entered in favor of the United States and against Instant
9 Services for federal tax liabilities in the amount of \$85,007.68 as of December 1,
10 2009, plus interest and other statutory additions, as provided by law, that accrue
11 after December 1, 2009;

12 4. The interests of Defendants Washington Mutual Bank, Beneficial California, Inc.,
13 Northern California Collection Service, Inc., Turlock Irrigation District and
14 Deutsche Bank National Bank Trust Company in the subject properties are
15 extinguished in favor of the United States in the event that it is successful in
16 reducing to judgment any tax liabilities against Defendants Frank and Ute Vacante
17 and/or is successful one or more of its alter ego or successor-in-interest claims;
18 and

19 5. Default Judgment be entered in favor of the United States and against Defendants
20 Washington Mutual Bank, Beneficial California, Inc., Northern California
21 Collection Service, Inc., Turlock Irrigation District and Deutsche Bank National
22 Bank Trust Company.

23 IT IS SO ORDERED.

24 **Dated: March 26, 2010**

/s/ Oliver W. Wanger
UNITED STATES DISTRICT JUDGE