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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

CASE NO. 1:11-cv-1038-AWI-SMS

Plaintiff,

**ORDER ADOPTING FINDINGS AND
RECOMMENDATIONS RECOMMENDING
THE GRANT OF THE GOVERNMENT'S
MOTION FOR DEFAULT JUDGMENT
AGAINST DEFENDANT WILMA SHORE**

v.

WILMA SHORE, et al.,

Defendants.

(Docs. 40 and 45)

Plaintiff United States of America ("Government") moves for Entry of Default Judgment against Defendant Wilma Shore. This matter was referred to United States Magistrate Judge Sandra M. Snyder pursuant to 28 U.S.C. § 636(b) and Local Rules 72-302 and 72-304.

In Findings and Recommendations filed February 28, 2012, the Magistrate Judge recommended that the Government's motion be granted. Although the Findings and Recommendations provided thirty days for the filing of objections, no party has objected.

In accordance with the provisions of 28 U.S.C. § 636 (b)(1)(C), this Court has conducted a *de novo* review of this case. Having carefully reviewed the entire file, the Court finds the Findings and Recommendations to be supported by the record and proper analysis.

Accordingly, the Court hereby ORDERS that:

1. The Findings and Recommendations, filed February 28, 2012, are adopted in full;
2. The United States' motion for the entry of default judgment against Defendant Wilma Shore is granted;
3. The United States be declared to have valid and subsisting tax and judgment liens on the

1 property located at 3705-3777 Meadow View Drive, Redding, Shasta County, California
2 96002, and more specifically described in the body of the Findings and
3 Recommendations filed February 28, 2012 (Doc 45);

- 4 4. The United States' tax and judgment liens against the subject property be foreclosed and
5 the subject property sold as detailed in the Order for Foreclosure and Judicial Sale; and
6 5. The interests of Defendant Wilma Shore in the subject property be extinguished in favor
7 of the United States.

8 IT IS SO ORDERED.

9 Dated: April 3, 2012


10 CHIEF UNITED STATES DISTRICT JUDGE