

IT IS ORDERED:

1. The magistrate judge's findings and recommendation (filing [23](#)) are adopted.
2. The defendant's statement of objections (filing [26](#)) is denied.
3. The plaintiffs' statement of objections (filing [24](#)) is denied.
4. The plaintiffs' motion to remand (filing [12](#)) is granted, and the case is remanded to the District Court of Lincoln County, Nebraska, pursuant to [28 U.S.C. § 1447\(c\)](#), for lack of subject matter jurisdiction.
5. The plaintiffs' request for attorney fees is denied.
6. The clerk of the court shall mail a certified copy of this order to the District Court of Lincoln County, Nebraska, and may take any other action necessary to effectuate the remand.
7. Final judgment will be entered by separate document.

February 1, 2012.

BY THE COURT:

Richard G. Kopf
Senior United States District Judge