

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ALABAMA
NORTHEASTERN DIVISION**

UNITED STATES OF)	
AMERICA,)	
)	
Plaintiff,)	
)	Civil Action No. CV-14-S-1096-NE
vs.)	
)	
MARY HELMS,)	
)	
Defendants.)	

MEMORANDUM OPINION

The magistrate judge filed his report and recommendation on November 26, 2014, recommending that the court grant the plaintiff’s motion for default judgment against defendant and enter an order finding that the Federal Emergency Management Agency (“FEMA”) is entitled to possession of a Temporary Housing Unit (“THU”) provided to defendant, and that defendant is required to relinquish possession of the THU to FEMA no later than 30 days from the entry of judgment in this case.¹ No objections were filed.

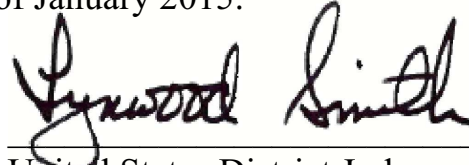
Having carefully reviewed and considered *de novo* all the materials in the court file, including the report and recommendation, the court is of the opinion that the magistrate judge’s report is due to be, and it hereby is, ADOPTED, and the

¹ See Doc. no. 8.

recommendation is ACCEPTED. Accordingly, a default judgment is due to be entered against defendant.

A Default Judgment consistent with this Memorandum Opinion will be entered contemporaneously.

DONE and ORDERED this 9th day of January 2015.

A handwritten signature in black ink, appearing to read "Lynwood Smith". The signature is written in a cursive style with a large initial "L".

United States District Judge