UNITED STATES DISTRICT COURT 1 2 EASTERN DISTRICT OF CALIFORNIA 3 UNITED STATES OF AMERICA, CASE NO. 1:12-cv-00052-AWI-SMS 4 Plaintiff, ORDER ADOPTING FINDINGS AND 5 RECOMMENDATIONS RECOMMENDING GRANTING OF THE GOVERNMENT'S v. MOTION FOR DEFAULT JUDGMENT 6 LEROY COMBS, 7 (Doc. 19) Defendant. 8 9 Plaintiff United States of America ("Government") seeks to reduce to judgment certain 10 federal tax assessments against Defendant Leroy Combs. On October 30, 2012, the Magistrate 11 Judge filed Findings and Recommendations recommending that the Government's Motion for 12 Default Judgment Be granted (Doc. 19). The Findings and Recommendations were served on the 13 Defendant and contained notice that any objections to the Findings and Recommendations were 14 to be filed within thirty days. No party has filed objections to the Findings and 15 Recommendations. 16 In accordance with the provisions of 28 U.S.C. § 636 (b)(1)(C), this Court has reviewed 17 this case de novo. Having carefully reviewed the entire file, the Court finds the Findings and 18 Recommendations to be supported by the record and proper legal analysis. 19 Accordingly, IT IS HEREBY ORDERED that the Findings and Recommendations, filed 20

Accordingly, IT IS HEREBY ORDERED that the Findings and Recommendations, filed October 30, 2012, are adopted in full, and the Government's motion for default judgment be granted. The Government is directed to submit a form of judgment within fourteen (14) days of this order.

IT IS SO ORDERED.

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Dated: December 5, 2012

UNITED STATES DISTRICT JUDGE

Skhlin