

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,  
Petitioner,  
v.  
LINDA J. HAMPTON,  
Respondent.

1: 12-cv-01984-LJO-BAM  
**ORDER ADOPTING FINDINGS AND  
RECOMMENDATIONS RE: PETITION  
FOR JUDICIAL APPROVAL OF LEVY  
ON PRINCIPAL RESIDENCE**

In this civil forfeiture action, the United States of America (“Petitioner”) seeks judicial approval of a levy upon Linda J. Hampton’s (“Respondent”) principal residence to satisfy Respondent’s unpaid federal income tax liabilities, interest, and penalties for the 1991, 1992, 1997, 1998, 1999, 2001, 2002, 2003, 2006 and 2009 tax years.

On March 4, 2013, the Magistrate Judge issued Findings and Recommendations recommending that the Government’s Petition be granted. (Doc. 6.) The Findings and Recommendations were served on the parties and contained notice to the parties that any objections to the Findings and Recommendations were to be filed within fourteen days. No objections to the findings and recommendations were filed with the Court.

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

4 Accordingly, IT IS HEREBY ORDERED that the Findings and Recommendations, filed  
5 March 4, 2013, are adopted in full.

6  
7 IT IS SO ORDERED.

8 **Dated: March 27, 2013**

/s/ Lawrence J. O'Neill  
UNITED STATES DISTRICT JUDGE