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**UNITED STATES DISTRICT COURT**  
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,  
  
                                Petitioner,  
  
                                v.  
  
BERTONI BARRERA, as sole  
proprietor of EL REALITO DE ORO,  
  
                                Respondent.

**Case No. 1:13-cv-01076-LJO-SMS**  
  
**ORDER ADOPTING FINDINGS AND  
RECOMMENDATIONS RECOMMENDING  
ENFORCEMENT OF  
INTERNAL REVENUE SUMMONS**  
  
(Doc. 8)

The United States of America filed a petition to enforce an internal revenue summons issued to respondent Bertoni Barrera. The 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.

On September 26, 2013, the Magistrate Judge filed findings and recommendations recommending enforcement of the summons. The findings and recommendations provided ten days for the filing of objections. No objections have been filed.

In accordance with the provisions of 28 U.S.C. § 636 (b)(1)(C), the 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.

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Accordingly, it is hereby ORDERED that the Findings and Recommendations, filed September 26, 2013, are adopted in full.

IT IS SO ORDERED.

Dated: October 10, 2013

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