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

Accordingly, the Court hereby ORDERS that the Findings and Recommendations, filed May 8, 2014, are adopted in full, and that

1. The Government's motion for entry of default judgment against Defendants Donald J. Wilson and Shay J. Wilson is granted; and
2. Within ten (10) days of this order, Plaintiff United States of America shall submit a proposed judgment of default and final forfeiture consistent with the Findings and Recommendations and this Order adopting them.

SO ORDERED
Dated: May 27, 2014

/s/ Lawrence J. O'Neill
United States District Judge