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UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF CALIFORNIA

BANK OF NEW YORK MELLON,  
Plaintiff,  
v.  
BRENDA L. DAVIDSON, et al.,  
Defendants.

No. 1:17-cv-01335-DAD-EPG

ORDER ADOPTING FINDINGS AND  
RECOMMENDATIONS AND REMANDING  
CASE FOR LACK OF SUBJECT MATTER  
JURISDICTION

(Doc. No. 58)

Plaintiff Bank of New York Mellon commenced this action by filing suit in the Superior Court of the State of California, County of Tulare on August 7, 2017. (Doc No. 1-1 at 6.) The United States, then a defendant, removed the action under 28 U.S.C. §§ 1442(a)(1) and 1444 on October 4, 2017. (Doc. No. 1.) The matter was referred to a United States Magistrate Judge pursuant to 28 U.S.C. § 636(b)(1)(B) and Local Rule 302.

On April 2, 2019, plaintiff and defendant United States filed a stipulation concerning the priority of the United States’ lien. (Doc. No. 26.) On August 15, 2019, the court granted the stipulation and terminated the United States from this action. (Doc. No. 38 at 16.)

On May 7, 2021, the assigned magistrate judge issued findings and recommendations, recommending that this matter be remanded back to state court because the United States was no longer a party and there was no other basis for federal jurisdiction. (Doc. No. 58.) The findings

1 and recommendations were served on the parties and contained noticed that any objections  
2 thereto were to be filed within fourteen days after service. (*Id.* at 6.) No party has filed any  
3 objections, and the time to do so has expired.

4 In accordance with the provisions of 28 U.S.C. § 636 (b)(1)(C) and Local Rule 304, this  
5 court has conducted a *de novo* review of this case. Having carefully reviewed the entire file, the  
6 court finds the findings and recommendations to be supported by the record and proper analysis.

7 Accordingly,

- 8 1. The findings and recommendations issued on May 7, 2021 (Doc. No. 58) are adopted  
9 in full;
- 10 2. This matter is remanded to the Superior Court of California, County of Tulare for lack  
11 of subject-matter jurisdiction; and
- 12 3. The Clerk of the Court is directed to close this case.

13 IT IS SO ORDERED.

14 Dated: June 18, 2021

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17 UNITED STATES DISTRICT JUDGE

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