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

UNITED STATES OF AMERICA,

No. 2:07-cv-01944-MCE-JFM PS

Plaintiff,

vs.

ORDER

LELA D. KIMBALL BEVAN and
RICHARD C. KIMBALL,

Defendants.

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Plaintiff, proceeding pro se, filed the above-entitled action. The matter was referred to a United States Magistrate Judge pursuant to Local Rule 72-302(c)(21).

On December 10, 2008, the magistrate judge filed findings and recommendations herein which were served on all parties and which contained notice to all parties that any objections to the findings and recommendations were to be filed within ten days. On December 22, 2008, defendant Lela Bevan filed a “firm offer to settle all controversies.” Id.

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1 In accordance with the provisions of 28 U.S.C. § 636(b)(1)(C) and Local Rule 72-304,
2 this court has conducted a de novo review of this case. Having carefully reviewed the entire file,
3 the court finds the findings and recommendations to be supported by the record and by proper
4 analysis.

5 Accordingly, IT IS HEREBY ORDERED that:

6 1. The findings and recommendations filed December 10, 2008, are adopted in full.

7 2. Judgment is entered in favor of plaintiff and against defendant Lela D. Kimball Bevan,
8 personally, in her representative capacity as trustee of the Lela D. Kimball Trust, in the amount
9 of \$3,125,945.00, for the outstanding federal tax liabilities of the estate of Lela D. Kimball, plus
10 statutory interest and other statutory additions as provided by law, which continue to accrue from
11 August 24, 2004, the date in which notice of the outstanding liabilities was given, until paid in
12 full, pursuant to 26 U.S.C. §§ 6601, 6621 and 6622 and 28 U.S.C. § 1961(c).

13 3. Judgment is entered in favor of plaintiff and against defendant Lela D. Kimball Bevan,
14 personally, as a beneficial transferee of the Lela D. Kimball Trust, in the amount of \$977,730.70,
15 for the outstanding federal tax liabilities of the estate of Lela D. Kimball, plus statutory interest
16 and other statutory additions as provided by law, which continue to accrue from August 24, 2004,
17 the date in which notice of the outstanding liabilities was given, until paid in full, pursuant to 26
18 U.S.C. §§ 6601, 6621 and 6622 and 28 U.S.C. § 1961(c).

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1 4. Judgment is entered in favor of plaintiff and against defendant Richard C. Kimball,
2 personally, as a beneficial transferee of the Lela D. Kimball Trust, in the amount of
3 \$1,584,602.19, for the outstanding federal tax liabilities of the estate of Lela D. Kimball, plus
4 statutory interest and other statutory additions as provided by law, which continue to accrue from
5 August 24, 2004, the date in which notice of the outstanding liabilities was given, until paid in
6 full, pursuant to 26 U.S.C. §§ 6601, 6621 and 6622 and 28 U.S.C. § 1961(c).

7 Dated: January 20, 2009

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10 MORRISON C. ENGLAND, JR.
11 UNITED STATES DISTRICT JUDGE
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