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

UNITED STATES OF AMERICA,

Plaintiff,

No. CIV S-07-2372 JAM KJM

vs.

ELWYN DUBEY, et al.,

Defendants.

ORDER

_____ /

The matter was referred to a United States Magistrate Judge pursuant to Local Rule 72-302(c)(21).

On April 28, 2009, the magistrate judge filed findings and recommendations herein which were served on the parties and which contained notice to the parties that any objections to the findings and recommendations were to be filed within ten days. Objections to the findings and recommendations have been filed.

In accordance with the provisions of 28 U.S.C. § 636(b)(1)(C) and Local Rule 72-304, this 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 by proper analysis.

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Accordingly, IT IS HEREBY ORDERED that:

1. The findings and recommendations filed April 28, 2009, are adopted in full;
2. Plaintiff's motion for entry of default judgment is granted; and
3. Judgment is awarded against defendant Duane Woodman as Trustee of Garden Valley Investments.

DATED: July 27, 2009

/s/ John A. Mendez

UNITED STATES DISTRICT JUDGE

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