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Accordingly, IT IS HEREBY ORDERED that:

- 1. The findings and recommendations filed January 2, 2008, are adopted in full;
- 2. Plaintiff's December 18, 2007 application to proceed in forma pauperis is

denied; and

3. This action is dismissed with prejudice for lack of subject matter jurisdiction.

Dated: February 5, 2008

ARLAND E. BURRELL,

United States District Judge