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

ANGELO ISIDORY BOWMAN,

No. 2:09-cv-00167-MCE-GGH PS

Plaintiff,

vs.

ORDER

INTERNAL REVENUE SERVICE,¹

Defendant.

_____ /

On July 29, 2010, the magistrate judge filed findings and recommendations herein which were served on the parties and which contained notice that any objections to the findings and recommendations were to be filed within fourteen days. No objections were filed.

Accordingly, the court presumes any findings of fact are correct. See Orand v. United States, 602 F.2d 207, 208 (9th Cir. 1979). The magistrate judge’s conclusions of law are reviewed de novo. See Britt v. Simi Valley Unified School Dist., 708 F.2d 452, 454 (9th Cir. 1983).

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¹ The proper defendant in this case is the United States of America.

1 The court has reviewed the applicable legal standards and, good cause appearing,
2 concludes that it is appropriate to adopt the Findings and Recommendations in full.

3 Accordingly, IT IS ORDERED that:

- 4 1. The Findings and Recommendations filed July 29, 2010, are ADOPTED; and
- 5 2. Defendant's motion to dismiss, filed October 15, 2009 (docket #16), is granted, and
6 this action is dismissed. The Clerk is directed to close the file.

7 Dated: September 7, 2010

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