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UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,
Plaintiff,
v.
JAMES O. MOLEN, et al.,
Defendants.

No. 2:10-cv-2591-MCE-KJN-PS

ORDER

On May 21, 2014, 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.

Although it appears from the file that plaintiff’s copy of the findings and recommendations was returned, plaintiff was properly served. It is the plaintiff’s responsibility to keep the court apprised of his current address at all times. Pursuant to Local Rule 182(f), service of documents at the record address of the party is fully effective.

Accordingly, the court presumes that 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).


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

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Accordingly, IT IS ORDERED that:

1. The Proposed Findings and Recommendations filed May 21, 2014, are ADOPTED.
2. Plaintiff's motion for partial summary judgment (ECF No. 148) is granted.
3. The Clerk of Court shall enter judgment against James O. Molen in the amount of \$194,025.86 for unpaid federal employment tax and \$5,843.85 for frivolous return penalties, plus additional interest and other statutory additions that have accrued since November 30, 2013.¹
4. The Clerk of Court shall enter judgment against Sandra Molen in the amount of \$3,867.27 for frivolous return penalties, plus additional interest and other statutory additions that have accrued since November 30, 2013.²
5. The Clerk of Court shall enter judgment against the James Orbin Molen Limited Partnership in the amount of \$19,092.67 plus additional interest and other statutory additions that have accrued since November 30, 2013.³

Dated: June 25, 2014


MORRISON C. ENGLAND, JR., CHIEF JUDGE
UNITED STATES DISTRICT COURT

¹ As of May 8, 2014, when additional interest and other statutory additions are taken into account, this judgment amount is \$196,948.69 for unpaid federal employment tax and \$5,920.67 for frivolous return penalties.

² As of May 8, 2014, when additional interest and other statutory additions are taken into account, this judgment amount is \$3,918.11 for frivolous return penalties.

³ As of May 8, 2014, when additional interest and other statutory additions are taken into account, this judgment amount is \$19,389.05.