

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

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 26, 2015, 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. (ECF No. 229.) On June 05, 2015, Defendant John Hugh Van Auken filed objections to the proposed findings and recommendations (ECF No. 231); on June 08, 2015, Defendant James O. Molen filed objections (ECF No. 233); on June 12, 2015, Plaintiff filed a reply to the objections (ECF No. 234). These filings have been considered by the court.

This Court reviews de novo those portions of the proposed findings of fact to which an objection has been made. 28 U.S.C. § 636(b)(1); McDonnell Douglas Corp. v. Commodore Business Machines, 656 F.2d 1309, 1313 (9th Cir. 1981), cert. denied, 455 U.S. 920 (1982); see also Dawson v. Marshall, 561 F.3d 930, 932 (9th Cir. 2009). As to any portion of the proposed findings of fact to which no objection has been made, the court assumes its correctness and decides the motions on the applicable law. See Orand v. United States, 602 F.2d 207, 208 (9th

1 Cir. 1979). The magistrate judge's conclusions of law are reviewed de novo. See Britt v. Simi  
2 Valley Unified School Dist., 708 F.2d 452, 454 (9th Cir. 1983).

3 The Court has reviewed the applicable legal standards and, good cause appearing,  
4 concludes that it is appropriate to adopt the proposed findings and recommendations in full.

5 Accordingly:

6 1. The proposed findings and recommendations filed May 26, 2015, are ADOPTED;

7 2. Plaintiff's motion for default judgment (ECF No. 200) is GRANTED;

8 3. Judgment is entered in Plaintiff's favor and against the following Defendants: Black  
9 Hole Adventures, a Family Trust, by William Baker and John Van Auken, Trustees; James Orbin  
10 Molen Limited Partnership; Household Bank S.B. N.A.; Advanta Bank Corporation; Citibank  
11 South Dakota, N.A.; Asset Acceptance LLC; and Wells Fargo Bank N.A.;

12 4. It is declared that Defendants James Orbin Molen Limited Partnership and Black Hole  
13 Trust are nominees of Defendants James O. Molen and Sandra L. Molen with regard to the  
14 transfers of the 189 Connors Avenue property, and therefore have no ownership interest in the  
15 property and no right to any distribution of sale proceeds;

16 5. It is declared that Plaintiff's federal tax liens on the 189 Connors Avenue property are  
17 superior to any liens or other interests in the property that may be held by Defendants Household  
18 Bank S.B. N.A.; Advanta Bank Corporation; Citibank South Dakota, N.A.; Asset Acceptance  
19 LLC; and Wells Fargo Bank N.A.;

20 6. The federal tax liens of the United States upon the real property of Defendants  
21 James O. Molen and Sandra L. Molen, located at 189 Connors Avenue, Chico, California 95926  
22 are to be foreclosed upon and the property is to be sold;

23 7. Following the entry of judgment, Plaintiff is directed to submit any appropriate  
24 proposed orders to effectuate the foreclosure and sale of the property located at 189 Connors  
25 Avenue, Chico, California 95926; and

26 ///

27 ///


28 ///

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

8. Defendant James O. Molen’s motions for default judgment (ECF Nos. 192, 221) and to “strike venue and jurisdiction over defendants” (ECF Nos. 211, 219) are denied.

IT IS SO ORDERED.

Dated: June 23, 2015

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