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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

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UNITED STATES OF AMERICA,
Plaintiff,

CIV. NO. 2:09-00601 WBS KJN

vs.

JIRI V. PRUSA; ELANY A. PRUSA;
DIGGER HILL (TRUST), BY
DENNIS MacPHAEDDON, TRUSTEE;
SHENANDOAH LAND TRUST; STATE OF
CALIFORNIA FRANCHISE TAX BOARD;

Defendants.

UNITED STATES OF AMERICA,
Plaintiffs,

CIV. NO. 2:11-00830 MCE GGH

vs.

JIRI V. PRUSA; ELANY A. PRUSA,
Defendants.

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Examination of the above-entitled actions reveals that these actions are related within the meaning of Local Rule 123(a) because the material issues are substantially the same in both cases and the primary defendants are identical.

1 Accordingly, the assignment of the matters to the same judge is
2 likely to effect a substantial saving of judicial effort and is
3 also likely to be convenient for the parties.


4 The parties should be aware that relating the cases
5 under Local Rule 123 merely has the result that both actions are
6 assigned to the same judge; no consolidation of the actions is
7 effected. Under the regular practice of this court, related
8 cases are generally assigned to the judge and magistrate to whom
9 the first filed action was assigned.

10 IT IS THEREFORE ORDERED that the actions denominated
11 United States v. Prusa et al., Civ. No. 2:09-00601 WBS KJN and
12 United States v. Prusa et al., Civ. No. 2:11-00830 MCE GGH, be,
13 and the same hereby are, deemed related and the case denominated
14 United States v. Prusa et al., Civ. No. 2:11-00830 MCE GGH,
15 shall be reassigned to the Honorable WILLIAM B. SHUBB and
16 Magistrate Judge Kendall J. Newman for all further proceedings.
17 Any dates currently set in the reassigned case only are hereby
18 VACATED. Henceforth, the caption on documents filed in the
19 reassigned case shall be shown as United States v. Prusa et al.,
20 Civ. No. 2:11-00830 WBS KJN.

21 IT IS FURTHER ORDERED that the Clerk of the Court
22 make appropriated adjustment in the assignment of civil cases to
23 compensate for this reassignment.

24 DATED: April 11, 2011

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WILLIAM B. SHUBB
UNITED STATES DISTRICT JUDGE