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UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

DONALD R. WHITMAN; CYNTHIA L.  
CHERRY, formerly known as CYNTHIA  
L. WHITMAN; WILLIAM RYAN  
FOWLER, in his capacity as Trustee of  
RUBY TRUST; WHITEWATER, LLC;  
STATE OF CALIFORNIA FRANCHISE  
TAX BOARD,

Defendants.

No. 2:12-cv-2316-MCE-EFB

ORDER

On March 4, 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.

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.

Accordingly, IT IS ORDERED that:

1. The proposed Findings and Recommendations filed March 4, 2014, are ADOPTED;
2. Plaintiff's motion for default judgment, ECF No. 35, is granted;


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3. As to Count Eight of the complaint, default judgment is entered in favor of the United States and against Donald R. Whitman and Cynthia L. Cherry, and the United States' tax liens encumbering the real property at issue are foreclosed; and

4. Concurrently with this order, the court approves the proposed order of sale, ECF No. 35-2.

Dated: April 15, 2014

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