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UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

 Plaintiff,

 v.

RICHARD A. STIKES, et al.,

 Defendants.

No. 2:13-cv-1567-WBS-KJN

ORDER

On November 12, 2014, the magistrate judge filed findings and recommendations (ECF No. 32), 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 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 findings and recommendations in full.

Accordingly, IT IS ORDERED that:

1. The findings and recommendations filed November 12, 2014 (ECF No. 32) are ADOPTED;

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2. The United States’ motion for entry of default judgment against defendants California Franchise Tax Board; HSBC Finance Corp dba “HFC, Member HSBC Group” and “Beneficial, Member HSBC Group”; SureWest Communications fka Roseville Telephone Company; and WAHR Financial Group LLC (collectively, the “Defaulted Defendants”) (ECF No. 28) is GRANTED; and
3. The Clerk of Court shall enter default judgment in favor of the United States and against the Defaulted Defendants, terminating any claim that the Defaulted Defendants might have in the Real Property upon foreclosure of the United States’ tax liens, and ordering that the Defaulted Defendants are not entitled to any portion of the proceeds of a sale of the Real Property.

Dated: December 5, 2014



WILLIAM B. SHUBB
UNITED STATES DISTRICT JUDGE

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