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UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

MUNDELL LAND AND LIVESTOCK
COMPANY, INC.,

Plaintiff,

v.

GEORGE GEOFFREY KENEFICK;
UNITED STATES OF AMERICA;
ASSET ACCEPTANCE, LLC; STATE OF
CALIFORNIA FRANCHISE TAX
BOARD,

Defendants.

No. 2:14-cv-618-KJM-EFB

ORDER

Plaintiff’s motion for entry of default judgment came on regularly for hearing before the assigned magistrate judge on August 20, 2014. The matter was referred to the magistrate judge as provided by Local Rule 302(c)(19) and 28 U.S.C. § 636(b)(1).

On October 14, 2014, the magistrate judge filed findings and recommendations, which contained notice to the parties that any objections to the findings and recommendations were to be filed within fourteen days. No objections were filed.

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). Having reviewed

1 the file, the court finds the findings and recommendations to be supported by the record and by
2 the proper analysis.

3 Accordingly, IT IS HEREBY ORDERED that:

- 4 1. The Findings and Recommendations filed October 20, 2014, are adopted in full;
- 5 2. Plaintiff's application for default judgment, ECF No. 20, is granted;
- 6 3. The stipulation between plaintiff and the United States, ECF No. 22-1, is approved;

7 and

8 4. Judgment is entered against defendant George Kenefick, Asset Acceptance, LLC,
9 and State of California Franchise Tax Board.

10 DATED: January 12, 2015.

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14 UNITED STATES DISTRICT JUDGE
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