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UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,
Plaintiff,
v.
HODA SAMUEL,
Defendant.

No. 2:15-mc-16-JAM-KJN
No. 2:15-mc-17-JAM-KJN
No. 2:15-mc-99-JAM-KJN

ORDER

On December 28, 2018, the magistrate judge filed findings and recommendations (ECF No. 51), which were served on the parties and which contained notice that any objections to the findings and recommendations were to be filed within fourteen (14) days. After receiving an extension of time, defendant filed objections to the findings and recommendations (ECF No. 55), and the United States filed a response to those objections (ECF No. 56), all of which have been considered by the court.¹

¹ This order is cross-docketed in all three related garnishment actions in the caption above. For simplicity, the court refers to the ECF numbers in Case No. 2:15-mc-16-JAM-KJN only throughout the order.

1 This court reviews de novo those portions of the proposed findings of fact to which an
2 objection has been made. 28 U.S.C. § 636(b)(1); McDonnell Douglas Corp. v. Commodore
3 Business Machines, 656 F.2d 1309, 1313 (9th Cir. 1981); see also Dawson v. Marshall, 561 F.3d
4 930, 932 (9th Cir. 2009). As to any portion of the proposed findings of fact to which no objection
5 has been made, the court assumes its correctness and decides the matter on the applicable law.
6 See Orand v. United States, 602 F.2d 207, 208 (9th Cir. 1979). The magistrate judge's
7 conclusions of law are reviewed de novo. See Britt v. Simi Valley Unified School Dist., 708 F.2d
8 452, 454 (9th Cir. 1983).

9 The court has reviewed the applicable legal standards and, good cause appearing,
10 concludes that it is appropriate to adopt the findings and recommendations in full. Accordingly,
11 IT IS HEREBY ORDERED that:

- 12 1. The findings and recommendations (ECF No. 51) are adopted in full.
- 13 2. The February 17, 2016 garnishment order (ECF No. 20), including its findings,
14 reasoning, and conclusions, is adopted as a final order of the court, except as to the
15 portions of the order concerning the corporate accounts at Tri Counties Bank, given
16 that the United States has voluntarily abated its garnishment of those accounts.
- 17 3. The United States' request for a \$284,813.77 litigation surcharge is approved, and the
18 Chapter 11 trustee/Plan Administrator is directed to pay the United States Department
19 of Justice the surcharge amount as provided in the Stipulation filed in Bankruptcy
20 Case No. 16-21585-A-11 as Document No. 1187 and in this Miscellaneous Case No.
21 15-mc-16-JAM-KJN as ECF No. 46-1, with payment due within 30 days following the
22 filing of this order.
- 23 4. The Clerk of Court shall pay to Scott M. Sackett, Plan Administrator, the \$137,347.61
24 Restitution Surplus as defined in, and provided by, the Stipulation within 30 days
25 following the filing of this order.
- 26 5. The Clerk of Court shall disburse all remaining funds in the Clerk's possession
27 according to the schedule of payments section of the defendant, Hoda Samuel's,
28 amended criminal judgment, CR ECF No. 597, Case No. 2:10-cr-223-JAM, and shall

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disburse any remaining surplus funds in accordance with applicable law, regulations, or procedures.

6. All pending writs of garnishment shall terminate pursuant to 28 U.S.C. § 3205(c)(10)(C) within 30 days of this order.

7. The Clerk of Court shall administratively close these garnishment actions.

DATED: March 27, 2019

/s/ John A. Mendez

UNITED STATES DISTRICT COURT JUDGE