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 Robbins v. Carey*, 481 F.3d 1143, 1147 (9th Cir. 2007) ("[D]eterminations of law by the magistrate judge are reviewed de novo by both the district court and [the appellate] court "). Having reviewed the file, the court finds the findings and recommendations to be supported by the record and by the proper analysis.

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Accordingly, IT IS HEREBY ORDERED that: 1. The findings and recommendations (ECF No. 3) are adopted in full; Plaintiff's motion to proceed in forma pauperis (ECF No. 2) is DENIED AS MOOT; 3. The action is remanded for lack of subject matter jurisdiction; 4. The Clerk of Court is directed to remove the County of Sacramento from this action and recaption this action "Cynthia Cohen v. Jaqueline Coleman, et al."; and 5. The Clerk of Court is directed to CLOSE this case. DATED: March 27, 2024.