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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATE OF AMERICA,

Plaintiff,

No. C 06-5838 PJH

v.

**ORDER GRANTING MOTION
TO SUBSTITUTE PARTY**

KIMBERLEY ANN BEARY, et al.,

Defendants.

United States District Court
For the Northern District of California

Before the court is defendant Kimberley Ann Beary, Trustee UDT's motion for substitution of proper party, wherein defendant seeks an order substituting Kimberley Ann Beary, Trustee UDT in place of decedents Louis G. Beary and Louis G. Beary, Trustee UDT. Plaintiff, the United States, as well as defendants State of California Franchise Tax Board and State of California Employment Development Department, have filed non-oppositions to the motion. The remaining parties to the action have failed to submit any filings in response to the motion at all, despite the fact that the deadline for opposing the motion has passed.

In light of the above-named parties' non-opposition to the motion, and the remaining parties' failure to file any opposition to the motion by the requisite deadline, the court hereby GRANTS defendant's motion for substitution of proper party. The February 13, 2008 hearing currently scheduled for defendants' motion is accordingly VACATED.

IT IS SO ORDERED.

Dated: February 1, 2008



PHYLLIS J. HAMILTON
United States District Judge