

**IN THE UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF FLORIDA
PANAMA CITY DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

vs.

CASE NO. 5:11-cv-326/RS-CJK

JUDY GRACE SELLERS,

Defendant.

_____ /

ORDER

Before me are the Magistrate Judge's Report and Recommendation (Doc. 22), Defendant's Notice of Objection (Doc. 25), Memorandum in Support (Doc. 26), and Memorandum of Law (Doc. 27). I have considered Defendant's objections *de novo*.

IT IS ORDERED:

1. The Magistrate Judge's Report and Recommendation is adopted and incorporated by reference in this Order.
2. Plaintiff's Motion to Dismiss (Doc. 11) is **GRANTED**.
3. Defendant's counterclaims against the United States of America are **DISMISSED**.
4. Defendant's third-party complaint against Pamela Marsh and Miranda Bureau are **DISMISSED**.
5. Defendant's Motion to Dismiss (Doc. 16) is **DENIED**.
6. This case remains open.

ORDERED on May 25, 2012.

/S/ Richard Smoak

RICHARD SMOAK

UNITED STATES DISTRICT JUDGE