

**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.**

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**ORDER**

Before me are the Magistrate Judge's Report and Recommendation (Doc. 31) and Plaintiff's Notice of Objection (Doc. 32) and Mandatory Judicial Notice (Doc. 33). I have considered the responses *de novo*.

**IT IS ORDERED:**

1. The Magistrate Judge's Report and Recommendation is adopted and incorporated by reference in this Order.
2. Defendant's "Challenge of Jurisdiction" and "Petition in the Nature of a Motion to Dismiss with Prejudice" (Doc. 30) is **DENIED with prejudice**.

**ORDERED** on June 25, 2012.

/S/ Richard Smoak  
**RICHARD SMOAK**  
**UNITED STATES DISTRICT JUDGE**