

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

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O'BRIEN CONSTRUCTION  
COMPANY, INC.,

Plaintiff,

Case No. 1:11-cv-1151

v.

HON. JANET T. NEFF

GYPSUM SUPPLY CENTRAL, INC. et al.,

Defendants.

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**ORDER APPROVING REPORT AND RECOMMENDATION**

The Court has reviewed the Report and Recommendation filed April 3, 2012 by the United States Magistrate Judge in this action. The Report and Recommendation was duly served on the parties. No objections have been filed pursuant to 28 U.S.C. § 636(b)(1)(C).

**THEREFORE, IT IS ORDERED** that the Report and Recommendation of the Magistrate Judge (Dkt 21) is APPROVED and ADOPTED as the opinion of the Court. An order granting Plaintiff's Motion for Default Judgment (Dkt 16) to issue.

**IT IS FURTHER ORDERED** that the parties have seven (7) days from the date of this Order to contact Magistrate Judge Carmody's Judicial Assistant, Cynthia Hosner, at (616) 456-2528, to schedule a status conference regarding the competing claims of Gypsum and the Internal Revenue Service.

Dated: April 23, 2012

/s/Janet T. Neff  
JANET T. NEFF  
UNITED STATES DISTRICT JUDGE