

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA,

Plaintiff,

-against-

PHILIP LEVI,

Defendant.

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**ORDER ADOPTING R & R**  
Civil Action No. 14-2987(DRH)(AYS)

**HURLEY, Senior District Judge:**

Presently before the Court is the Report and Recommendation, dated January 12, 2017, of Magistrate Judge Anne Y. Shields recommending that plaintiff's motion for default judgment be granted and that judgment be entered in favor of plaintiff and against defendant in the amount of \$441,492.88 plus costs of \$191.52. More than fourteen days have elapsed since service of the Report and Recommendation and no objections have been filed.

Pursuant to 28 U.S.C. § 636(b) and Fed. R. Civ. P. 72, this Court has reviewed the Report and Recommendation for clear error, and finding none, now concurs in both its reasoning and its result and adopts the January 12, 2017 Report and Recommendation of Judge Shields as if set forth herein. Accordingly,

**IT IS HEREBY ORDERED** that default judgment be entered in favor of plaintiff United States of America and against defendant Philip Levi in the amount of \$441,492.88 plus costs in the amount of \$191.51.

Dated: Central Islip, N.Y.  
January 31, 2017

/s/ Denis R. Hurley  
Denis R. Hurley  
United States District Judge