## IN THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF NORTH CAROLINA WESTERN DIVISION No. 5:12-CV-820-BO

UNITED STATES OF AMERICA	)	
v.	)	ENTRY OF DEFAULT
GETTYS COHEN, JR., et al.,	j	
Defendants.	)	

On December 28, 2013, the United States of America ("plaintiff") initiated this action against Gettys Cohen, Jr., Shirley O. Cohen, and the North Carolina Department of Revenue [D.E. 1]. Plaintiff alleges that Gettys Cohen, Jr. was served with summons and the complaint on January 2, 2013 [D.E. 8]. On January 31, 2013, plaintiff moved for entry of default against Gettys Cohen, Jr. for failure to plead or otherwise appear [D.E. 11].

Rule 55(a) of the Federal Rules of Civil Procedure provides for entry of default against a party who "has failed to plead or otherwise defend." To date, Gettys Cohen, Jr. has failed to answer or otherwise respond to plaintiff's complaint. Accordingly, plaintiff's motion is granted [D.E. 11] and default is entered against defendant Gettys Cohen, Jr. under Fed. R. Civ. P. 55(a).

SO ORDERED. This 12 day of March 2013.

Julie A. Richards, Clerk of Court