

4. Ms. Doyle was served with a copy of the Summons and Complaint on December 16, 2011 via designated delivery service authorized pursuant to 26 U.S.C. § 7502(f)(2).

5. Defendants communicated with Plaintiff subsequent to the deadline for Defendants to plead in response to the Complaint. Plaintiff provided notice that it intended to proceed with obtaining an entry of default and default judgment.

6. Defendants have failed to plead in response to or obtain an extension of time to respond to Plaintiff's Complaint within the time period allowed.

7. The Institute is not an infant, incompetent person, individual serving in the U.S. military service, or under a legal disability.

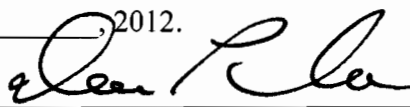
8. Mr. Doyle is not an infant, incompetent person, individual serving in the U.S. military service, or under a legal disability.

9. Ms. Doyle is not an infant, incompetent person, individual serving in the U.S. military service, or under a legal disability.

BASED UPON THE FOREGOING FINDINGS OF FACT, the Court concludes as a matter of law that default shall be entered against Defendants Institute for International Sport, Daniel E. Doyle, Jr., and Katherine M. Doyle.

NOW, THEREFORE, default is hereby entered against Defendants Institute for International Sport, Daniel E. Doyle, Jr., and Katherine M. Doyle as provided by Rule 55(a) of the Federal Rules of Civil Procedure.

This the 29th day of Feb., 2012.



Clerk of Court
United States District Court for the
Eastern District of North Carolina