

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF TEXAS  
SHERMAN DIVISION**

MICHAEL J. CONWAY

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

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CASE NO. 4:08-cv-201

**MEMORANDUM ADOPTING REPORT AND  
RECOMMENDATION OF THE UNITED STATES MAGISTRATE JUDGE**

Came on for consideration the report of the United States Magistrate Judge in this action, this matter having been heretofore referred to the United States Magistrate Judge pursuant to 28 U.S.C. § 636. On January 29, 2010, the report of the Magistrate Judge was entered containing proposed findings of fact and recommendations that the United States of America’s Motion for Summary Judgment (Dkt. 67) should be GRANTED. In so finding, the Magistrate Judge specifically found that Plaintiff Michael J. Conway was a responsible person of National Airlines, Inc. for the third quarter of 2000, the third quarter of 2001, and the fourth quarter of 2001, that Plaintiff Michael J. Conway acted willfully in failing to pay the excise taxes of National Airlines, Inc. for the third quarter of 2000, the third quarter of 2001, and the fourth quarter of 2001, that Michael J. Conway is indebted to the United States for \$8,449,358.93, and that the United States should recover its applicable interest and costs.

The Court, having made a *de novo* review of the objections raised by Plaintiff, as well as the United States’ response, is of the opinion that the findings and conclusions of the Magistrate Judge

are correct, and the objections of Plaintiff are without merit. Therefore, the Court hereby adopts the findings and conclusions of the Magistrate Judge as the findings and conclusions of this Court, and the United States of America's Motion for Summary Judgment (Dkt. 67) is GRANTED.

The United States is directed to submit a proposed final judgment within 10 days of the date of this Order.

**IT IS SO ORDERED.**

**SIGNED this 8th day of March, 2010.**

A handwritten signature in black ink, reading "Michael H. Schneider". The signature is written in a cursive style with a horizontal line underneath it.

MICHAEL H. SCHNEIDER  
UNITED STATES DISTRICT JUDGE