

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
AMARILLO DIVISION

FORREST LLOYD, TRUSTEE,	§	
	§	
Plaintiff,	§	
	§	
v.	§	2:17-CV-027-D
	§	
MICHAEL EUGENE GALLAGHER,	§	
RHONDA LYNN GALLAGHER,	§	
INTERNAL REVENUE SERVICE,	§	
TEXAS WORKFORCE COMMISSION, and	§	
FDB POOLS, INC. d/b/a	§	
AMARILLO CUSTOM POOLS,	§	
	§	
Defendants.	§	

**ORDER**

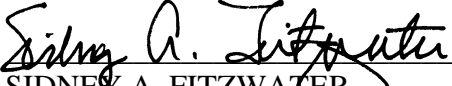
On May 22, 2018 the United States Magistrate Judge entered findings and conclusions on the following motions: (1) the United States of America’s (“government’s”) April 16, 2018 motion for summary judgment against Forrest Lloyd as Trustee, Michael Eugene Gallagher, Rhonda Lynn Gallagher, and FDB Pools, Inc. d/b/a Amarillo Custom Pools; and the government’s April 16, 2018 motion for default judgment against the Texas Workforce Commission. The magistrate judge recommends that both motions be granted. No objections to the findings, conclusions, and recommendation have been filed.

After making an independent review of the pleadings, files, and records in this case, and the findings, conclusions, and recommendation of the magistrate judge, the court concludes that the findings and conclusions are correct. It is therefore ordered that the findings, conclusions, and recommendation of the magistrate judge are adopted, the motion for default judgment against the Texas Workforce commission is granted, and the motion for summary judgment against plaintiff

Forrest Lloyd, as Trustee, defendants Michael Eugene and Rhonda Lynn Gallagher, and FDB Pools Inc. is granted. The court enters judgment in favor of the government by judgment filed today.

**SO ORDERED.**

June 14, 2018.

  
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SIDNEY A. FITZWATER  
UNITED STATES DISTRICT JUDGE