UNITED STATES DISTRICT COURT

FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA, Petitioner, v. ROBERT BAILEY LITTLE, Respondent.	No. 2:14-cv-2531-JAM-KJN ORDER

On December 30, 2014, the magistrate judge filed findings and recommendations (ECF No. 10), which were served on the parties and which contained notice that any objections to the findings and recommendations were to be filed within ten (10) days. No objections were filed.

Accordingly, the court presumes that any findings of fact are correct. See Orand v. United States, 602 F.2d 207, 208 (9th Cir. 1979). The magistrate judge's conclusions of law are reviewed de novo. See Britt v. Simi Valley Unified School Dist., 708 F.2d 452, 454 (9th Cir. 1983).

The court has reviewed the applicable legal standards and, good cause appearing, concludes that it is appropriate to adopt the findings and recommendations in full. Accordingly, IT IS HEREBY ORDERED that:

1. The findings and recommendations (ECF No. 10) are ADOPTED.

2. The Internal Revenue Summons served upon Respondent Robert Bailey Little shall be

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enforced in accordance with the terms outlined in the magistrate judge's findings and recommendations.

IT IS SO ORDERED.

DATED: February 26, 2015

/s/ John A. Mendez
UNITED STATES DISTRICT COURT JUDGE