



IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA

Alexandria Division

HILDA L. SOLIS,)
Secretary of Labor,)
United States Department of)
Labor)
Plaintiff,)
v.)
GREGORY J. HARMON, et al.,)
Defendants.)

Civil Action No. 1:12-cv-0894

ORDER

This matter comes before the Court on the Report and Recommendations of the Magistrate Judge dated January 7, 2013, in response to Plaintiff's Motion for Default Judgment.

Defendants have not filed an objection, and the time for filing such an objection has lapsed. Based on a de novo review of the evidence in this case, this Court affirms the findings and recommendations of the Magistrate Judge. It is hereby

ORDERED that default judgment is entered against Defendants Gregory J. Harmon ("Harmon") and Breeden & Collier Co., Inc. ("Breeden & Collier") (collectively "Defendants"), and in favor of Hilda L. Solis, Secretary of Labor, United States Department of Labor; and it is

FURTHER ORDERED that 1) Defendants restore to the Breeden & Collier SIMPLE IRA Plan ("the Plan") all losses caused by their

