

FILED

OCT 2 2007

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

CATHY A. CATTERSON, CLERK
U.S. COURT OF APPEALS

FOR THE NINTH CIRCUIT

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

DOUGLAS A. VANDENBURGH, et al.,

Defendants - Appellants.

No. 05-36158

D.C. No. CV-03-05117-RHW

MEMORANDUM*

Appeal from the United States District Court
for the Eastern District of Washington
Robert H. Whaley, District Judge, Presiding

Submitted September 24, 2007**

Before: CANBY, TASHIMA, and RAWLINSON, Circuit Judges.

Douglas A. VanDenburgh and Patricia VanDenburgh, appeal pro se from the district court's default judgment in favor of the United States in its action seeking to reduce to judgment unpaid income taxes via foreclosure on real

* This disposition is not appropriate for publication and is not precedent except as provided by 9th Cir. R. 36-3.

** The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

property, and to set aside as fraudulent the transfer of that property from Pactrac Family Trust to the Archtrustee of the Santiago Seafarers Society. We have jurisdiction pursuant to 28 U.S.C. § 1291. We review for abuse of discretion, *Eitel v. McCool*, 782 F.2d 1470, 1471 (9th Cir. 1986), and we affirm.

The district court did not abuse its discretion by entering a default judgment against the VanDenburghs after they failed to follow the court's orders to file an answer, failed to rebut the government's evidence establishing the deficiency, and opposed the motion for default judgment by questioning the court's jurisdiction and the authority of the Internal Revenue Service. *See id.* at 1471-72 (describing factors to be considered by courts in exercising discretion as to the entry of default judgment).

Appellants' remaining contentions are unpersuasive.

AFFIRMED.