

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF IOWA
CENTRAL DIVISION

FILED

FEB - 9 2005

CLERK, U.S. DISTRICT COURT
SOUTHERN DISTRICT OF IOWA

XELAN, INC., et al.,)	
)	
Petitioners,)	MISC. NO. M-04-83
vs.)	ORDER
)	
UNITED STATES OF AMERICA,)	
)	
Respondent.)	
)	
AmerUsLIFE INSURANCE COMPANY,)	
)	
Intervenor.)	

This matter is now before the Court upon the Report and Recommendation filed December 23, 2004 by the Honorable Chief U.S. Magistrate Judge Ross A. Walters concerning the petition to quash summons and the motion for summary enforcement. After obtaining an appropriate extension, the petitioners filed their objections to the magistrate's Report and Recommendation January 21, 2005, with a supplemental declaration by John M. Colvin filed that same date.

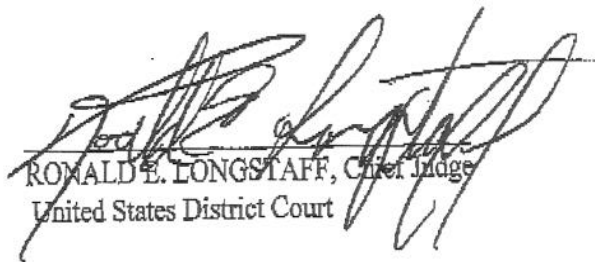
The Court has now carefully reviewed all relevant material pertaining to this matter and finds itself in complete agreement with the Report and Recommendation of Judge Walters. Accordingly,

IT IS ORDERED that the Report and Recommendation filed December 23, 2004 be and is hereby adopted in full and the petitioners' petition to quash summons is denied and

respondent's motion for summary enforcement of the administrative summons in issue is hereby granted.

As recommended in the Report and Recommendation, the Court hereby finds that counsel for the government and AmerUs are hereby directed to confer in an effort to narrow or resolve AmerUs's objections which were submitted as the intervenor in this proceeding. Counsel shall submit a report to the Court no later than February 28, 2005 concerning the status of AmerUs' objections.

Dated this 7th day of February, 2005.


RONALD E. LONGSTAFF, Chief Judge
United States District Court