[DO NOT PUBLISH]

IN THE UNITED STATES COURT OF APPEALS

FOR THE ELEVENTH CIRCUIT

No. 08-10751

FILED
U.S. COURT OF APPEALS
ELEVENTH CIRCUIT
FEBRUARY 2, 2009
THOMAS K. KAHN
CLERK

D. C. Docket No. 06-61669 CV-KAM

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

WILLIAM L. DORNBROCK, etc., et al.,

Defendants,

INTELEC, INC.,

Plaintiff-Appellant.

No. 08-15855

D. C. Docket No. 06-61669 CV-KAM

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

WILLIAM L. DORNBROCK, a.k.a. Robert William Lee, INLAND MANAGEMENT SYSTEMS, INC.,

Defendants,

INTELEC, INC.,

Defendant-Appellant.

Appeals from the United States District Court for the Southern District of Florida

(February 2, 2009)

Before DUBINA and CARNES, Circuit Judges, and GOLDBERG,* Judge.

PER CURIAM:

This is an appeal from the January 16, 2008, final order of the district court that entered judgment following a bench trial. The judgment ordered the foreclosure of a Fort Lauderdale condominium to satisfy delinquent tax liabilities of taxpayer William Dornbrock. Intelec, Inc. intervened in the case claiming that it owns the condominium at issue.

^{*}Honorable Richard W. Goldberg, United States Court of International Trade Judge, sitting by designation.

After reviewing the record, reading the parties' briefs, and having the benefit of oral argument, we affirm the district court's judgment in favor of the government based on the district court's thorough and well-reasoned order filed on January 16, 2008.

AFFIRMED.