IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF OREGON

JOYCE EATON,

No. CV 06-1474-AS

Plaintiff,

OPINION & ORDER

v.

MICHAEL J. ASTRUE, COMMISSIONER SOCIAL SECURITY ADMINISTRATION,

Defendant.

MOSMAN, J.,

On October 18, 2007, Magistrate Judge Ashmanskas issued Findings and Recommendation ("F&R") (#17) in the above-captioned case recommending that the Commissioner's final decision be reversed and remanded for the calculation and award of benefits. The Commissioner filed objections (#18). Ms. Eaton filed a reply to the Commissioner's objections (#19).

The magistrate judge makes only recommendations to the court, to which any party may file written objections. The district court is not bound by the recommendations of the magistrate judge, but retains responsibility for making the final determination. Where objections have been

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made, I conduct a de novo review. 28 U.S.C. § 636(b)(1)(C). However, I am not required to

review, under a de novo or any other standard, the factual or legal conclusions of the magistrate

judge to which no objections are made. See Thomas v. Arn, 474 U.S. 140, 149 (1985); United

States v. Reyna-Tapia, 328 F.3d 1114, 1121 (9th Cir. 2003). In either case, the court is free to

accept, reject, or modify any of the magistrate judge's F&R. 28 U.S.C. § 636(b)(1)(C).

Upon review, I agree with Judge Ashmanskas's recommendation, and I ADOPT the F&R

as my own opinion.

IT IS SO ORDERED.

DATED this 6th day of February, 2008.

/s/ Michael W. Mosman MICHAEL W. MOSMAN

United States District Court