## IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF SOUTH CAROLINA COLUMBIA DIVISION

Kenneth Ray Mitchell,	)	C/A NO. 3:11-609-CMC-PJG
	)	
	)	
Plaintiff,	)	
	)	<b>OPINION and ORDER</b>
V.	)	
	)	
Liberty Tax Services; Marilyn Kirkland,	)	
	)	
Defendants.	)	
	_ )	

This matter is before the court on Plaintiff's *pro se* complaint filed in this court relating to certain alleged actions of Defendants.

In accordance with 28 U.S.C. § 636(b) and Local Civil Rule 73.02(B)(2)(e), DSC, this matter was referred to United States Magistrate Judge Paige J. Gossett for pre-trial proceedings and a Report and Recommendation ("Report"). On February 7, 2012, the Magistrate Judge issued a Report recommending that Defendant Marilyn Kirkland be dismissed from this matter without prejudice under Federal Rule of Civil Procedure 4(m). The Magistrate Judge advised Plaintiff of the procedures and requirements for filing objections to the Report and the serious consequences if he failed to do so. Plaintiff has filed no objections and the time for doing so has expired.

The Magistrate Judge makes only a recommendation to this court. The recommendation has no presumptive weight, and the responsibility to make a final determination remains with the court. *See Mathews v. Weber*, 423 U.S. 261 (1976). The court is charged with making a *de novo* determination of any portion of the Report of the Magistrate Judge to which a specific objection is made. The court may accept, reject, or modify, in whole or in part, the recommendation made by

the Magistrate Judge or recommit the matter to the Magistrate Judge with instructions. See 28

U.S.C. § 636(b). The court reviews the Report only for clear error in the absence of an objection.

See Diamond v. Colonial Life & Accident Ins. Co., 416 F.3d 310, 315 (4th Cir. 2005) (stating that

"in the absence of a timely filed objection, a district court need not conduct a *de novo* review, but

instead must only satisfy itself that there is no clear error on the face of the record in order to accept

the recommendation.") (citation omitted).

After reviewing the record of this matter, the applicable law, and the Report and

Recommendation of the Magistrate Judge, the court agrees with the conclusions of the Magistrate

Judge. Accordingly, the court adopts and incorporates the Report and Recommendation by

reference in this Order. Defendant Marilyn Kirkland is dismissed from this matter without

prejudice. This matter is returned to the Magistrate Judge for further pretrial proceedings.

IT IS SO ORDERED.

s/ Cameron McGowan Currie

CAMERON McGOWAN CURRIE

UNITED STATES DISTRICT JUDGE

Columbia, South Carolina

March 6, 2012

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