

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
EASTERN DIVISION**

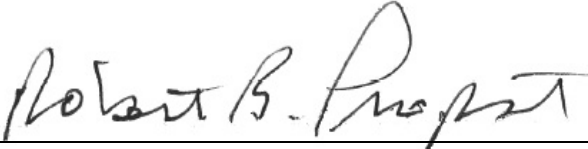
ALFONZO HERNANDEZ-TAPIA,)	
)	
Plaintiff,)	
)	
v.)	Case No. 1:13-cv-00861-RBP-TMP
)	
UNITED STATES OF AMERICA, <i>et al.</i> ,)	
)	
Defendants.)	

MEMORANDUM OF OPINION

The magistrate judge filed a report and recommendation on August 18, 2014, recommending that the defendant’s motion to dismiss be granted and this action be dismissed for lack of subject-matter jurisdiction under Fed. R. Civ. P. 12(b)(1). (Doc. 26). No objections were filed.

Having carefully reviewed and considered *de novo* all the materials in the court file, including the report and recommendation, the court is of the opinion that the magistrate judge's report is due to be and is hereby ADOPTED and the recommendation is ACCEPTED. Accordingly, the defendant’s motion to dismiss for lack of subject-matter jurisdiction pursuant to Fed. R. Civ. P. 12(b)(1) is due to be granted. A Final Judgment will be entered.

DATED this 10th day of September, 2014.



ROBERT B. PROPST
SENIOR UNITED STATES DISTRICT JUDGE