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IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ARIZONA

Llyal Gordon,)	No. CV 12-580-TUC-RCC (LAB)
Plaintiff,)	ORDER
vs.)	
Timothy Franz Geithner, et al.,)	
Defendants.)	

Pending before the Court is Plaintiff’s First Amended Complaint, alleging improper collection of taxes. The case was referred to a magistrate for a report and recommendation (R&R). Magistrate Judge Leslie Bowman issued an R&R, recommending that this Court dismiss this matter for failure to timely serve and for failure to respond (Doc. 39). The Court accepts and adopts Magistrate Judge Bowman’s R&R as the findings of fact and conclusions of law of this Court and dismisses this case with prejudice.

This Court fully incorporates by reference the facts as presented in the “Discussion” The duties of the district court in connection with a R & R are set forth in Rule 72 of the Federal Rules of Civil Procedure and 28 U.S.C. § 636(b)(1). The district court may “accept, reject, or modify the recommended disposition; receive further evidence; or return the matter to the magistrate judge with instructions. FED.R.CIV.P. 72(b)(3); 28 U.S.C. § 636(b)(1).

Where the parties object to a R & R, “[a] judge of the [district] court shall make a *de*

1 *de novo* determination of those portions of the [R & R] to which objection is made.” 28 U.S.C.
2 § 636(b)(1); *see Thomas v. Arn*, 474 U.S. 140, 149-50, 106 S.Ct. 466, 88 L.Ed.2d 435 (1985).
3 When no objection is filed, the district court need not review the R & R *de novo*. *Wang v.*
4 *Masaitis*, 416 F.3d 992, 1000 n. 13 (9th Cir.2005); *United States v. Reyna-Tapia*, 328 F.3d
5 1114, 1121-22 (9th Cir.2003) (en banc). Therefore to the extent that no objection has been
6 made, arguments to the contrary have been waived. *McCall v. Andrus*, 628 F.2d 1185, 1187
7 (9th Cir.1980) (failure to object to Magistrate's report waives right to do so on appeal); *see*
8 *also*, Advisory Committee Notes to Fed.R.Civ.P. 72 (citing *Campbell v. United States Dist.*
9 *Court*, 501 F.2d 196, 206 (9th Cir.1974) (when no timely objection is filed, the court need
10 only satisfy itself that there is no clear error on the face of the record in order to accept the
11 recommendation).

12 The Court will not disturb a Magistrate Judge's Order unless his factual findings are
13 clearly erroneous or his legal conclusions are contrary to law. 28 U.S.C. § 636(b)(1)(A).
14 “[T]he magistrate judge's decision ... is entitled to great deference by the district court.”
15 *United States v. Abonce-Barrera*, 257 F.3d 959, 969 (9th Cir.2001). A failure to raise an
16 objection waives all objections to the magistrate judge’s findings of fact. *Turner v. Duncan*,
17 158 F.3d 449, 455 (9th Cir. 1998). A failure to object to a Magistrate Judge’s conclusion “is
18 a factor to be weighed in considering the propriety of finding waiver of an issue on appeal.”
19 *Id.* (internal citations omitted).

20 Plaintiff has filed no objections to the R&R (Doc. 39), which relieves the Court of
21 its obligation to review. *See United States v. Reyna-Tapia*, 328 F.3d 1114, 1121 (9th
22 Cir.2003); *Thomas v. Arn*, 474 U.S. 140, 149, 106 S.Ct. 466, 88 L.Ed.2d 435 (1985)
23 (“[Section 636(b)(1)] does not ... require any review at all ... of any issue that is not the
24 subject of an objection.”); Fed.R.Civ.P. 72(b)(3) (“The district judge must determine *de novo*
25 any part of the magistrate judge's disposition that has been properly objected to.”). This Court
26 considers the R&R to be thorough and well-reasoned, and after conducting its own *de novo*
27 review of the record, the Court agrees with Judge Bowman’s reasoning and will ADOPT the
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1 R&R (Doc. 39). Accordingly,

2 **IT IS ORDERED** that Magistrate Judge Bowman's Report and Recommendation
3 (Doc. 39) is hereby **ACCEPTED** and **ADOPTED** as the findings of fact and conclusions
4 of law by this Court.

5 **IT IS FURTHER ORDERED** that this action is **dismissed with prejudice**, and the
6 Clerk shall enter judgment and close this case.

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8 DATED this 30th day of April, 2013.

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12 Raner C. Collins
13 United States District Judge
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