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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,) 1:12cv0733 LJO DLB
)
) Petitioner,)
)
 vs.) ORDER ADOPTING FINDINGS AND
) RECOMMENDATIONS
)
 MICHAEL G. BOYD,) (Document 8)
)
) Respondent.)

On August 1, 2012, the Magistrate Judge issued [Findings and Recommendations](#) that the Petition to Enforce the IRS Summons issued to Respondent Michael G. Boyd be GRANTED. The Findings and Recommendations were served on all parties appearing in the action and contained notice that any objections were to be filed within fourteen (14) days of the date of service of the order. Over fourteen (14) days have passed and no objections have been filed.

In accordance with the provisions of 28 U.S.C. § 636 (b)(1)(C), this Court has conducted a *de novo* review of the case. Having carefully reviewed the entire file, the Court concludes that the Magistrate Judge’s Findings and Recommendations are supported by the record and proper analysis.

