In accordance with the provisions of 28 U.S.C. § 636(b)(1)(C) and Local Rule 304, this Court has conducted a <u>de novo</u> review of this case.

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Having carefully reviewed the entire file, the Court finds the findings and recommendations to be supported by the record and by proper analysis.

The Court notes for the record that, while Defendants appear, via their objections to the magistrate judge's findings and recommendations, to have attempted to rectify their failure to address whether Plaintiff's first appeal was sufficient to exhaust his administrative remedies as to all of his claims, the Court declines to address those belated arguments until they have been properly briefed before the magistrate judge in the first instance.

Accordingly, IT IS HEREBY ORDERED that:

- 1. The findings and recommendations filed September 1, 2011 (ECF No. 48), are ADOPTED in full; and
 - 2. Defendants' January 24, 2011 motion to dismiss is DENIED without prejudice.

Dated: September 28, 2011

MORRISON C. ENGLAND) JR. UNITED STATES DISTRICT JUDGE