

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF CALIFORNIA

BOTTOMLINE LAWYERS PC,  
Petitioner,  
v.  
UNITED STATES OF AMERICA,  
Respondent.

No. 2:13-mc-0127 GEB DAD

ORDER

Petitioner Bottomline Lawyers PC, proceeding through attorney Richard A. Hall, filed a petition to quash an Internal Revenue Service (“IRS”) summons pursuant to 26 U.S.C. § 7609(b)(2). The case was referred to a U.S. Magistrate Judge pursuant to Local Rule 302(c)(10).

On February 11, 2014, the magistrate judge filed findings and recommendations herein which were served on all parties and which contained notice to all parties that any objections to the findings and recommendations were to be filed within fourteen days after service of the findings and recommendations. The fourteen day period has expired, and no party has filed objections to the findings and recommendations.

The court has reviewed the file and finds the findings and recommendations to be supported by the record and by the magistrate judge’s analysis.

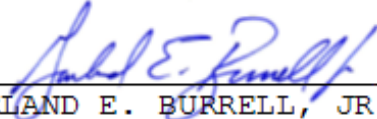
/////  
/////

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

Accordingly, IT IS HEREBY ORDERED that:

1. The findings and recommendations filed February 11, 2014 (Dkt. No. 9) are adopted in full;
2. Respondent's January 8, 2014 motion to dismiss (Dkt. No. 5) is granted;
3. Petitioner's petition to quash filed December 11, 2013 (Dkt. No. 2) is dismissed without prejudice; and
4. This case is closed.

Dated: April 10, 2014

  
\_\_\_\_\_  
GARLAND E. BURRELL, JR.  
Senior United States District Judge