

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

Case No. 8:13-mc-62-T-33TBM

CLAY WATKINS MARAFIOTE,

Respondent.

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ORDER

This cause comes before the Court pursuant to the December 17, 2013, Report and Recommendation of the Honorable Thomas B. McCoun III, United States Magistrate Judge (Doc. # 14), in which Judge McCoun recommends that the Petition to Enforce Internal Revenue Service Summons (Doc. # 1) be granted and that the Court enter such further Orders as are necessary to enforce compliance with the Petition. Judge McCoun further recommends that the United States recover its costs in maintaining this action.

As of this date, no objection to the Report and Recommendation has been filed, and the time to do so has now passed. The Court notes, however, that on December 18, 2013, this Court received correspondence from Respondent Clay Watkins Marafiote. (Doc. # 15). Although not an objection to

the Report and Recommendation, the Court has considered the contents of the correspondence in making its determination. After careful consideration, the Court adopts the Report and Recommendation of the Magistrate Judge.

Discussion

After conducting a careful and complete review of the findings and recommendations, a district judge may accept, reject or modify the magistrate judge's report and recommendation. 28 U.S.C. § 636(b)(1); Williams v. Wainwright, 681 F.2d 732 (11th Cir. 1982), cert. denied, 459 U.S. 1112 (1983).

In the absence of specific objections, there is no requirement that a district judge review factual findings de novo, Garvey v. Vaughn, 993 F.2d 776, 779 n.9 (11th Cir. 1993), and the court may accept, reject or modify, in whole or in part, the findings and recommendations. 28 U.S.C. § 636(b)(1)(C). The district judge reviews legal conclusions de novo, even in the absence of an objection. See Cooper-Hous. v. S. Ry. Co., 37 F.3d 603, 604 (11th Cir. 1994); Castro Bobadilla v. Reno, 826 F. Supp. 1428, 1431-32 (S.D. Fla. 1993), aff'd, 28 F.3d 116 (11th Cir. 1994).

After considering the correspondence filed by Clay Watkins Marafiote on December 18, 2013, and conducting a

careful and complete review of the findings, conclusions, and recommendations, and giving de novo review to matters of law, the Court accepts the factual findings and legal conclusions of the Magistrate Judge, and adopts the recommendation of the Magistrate Judge.

Accordingly, Clay Watkins Marafiote shall appear before Revenue Agent Vivene Gayle-Paul, or any other designated officer of the Internal Revenue Service, at such date, time, and place hereafter fixed by Revenue Agent Gayle-Paul, or her designee, to give testimony and produce for examination and copying the books, papers, records, and other data as demanded by the summons. Failure to timely and completely comply with the terms of this Order may lead to the initiation of contempt proceedings or the arrest of Clay Watkins Marafiote.

Accordingly, it is hereby


ORDERED, ADJUDGED, and DECREED:

- (1) The Report and Recommendation of the Honorable Thomas B. McCoun, III, United States Magistrate Judge (Doc. # 14) is **ADOPTED**.
- (2) The Petition to Enforce Internal Revenue Service Summons (Doc. # 1) is **GRANTED**.
- (3) Clay Watkins Marafiote shall appear before Revenue Agent Vivene Gayle-Paul, or any other designated officer of

the Internal Revenue Service, at such date, time, and place hereafter fixed by Revenue Agent Gayle-Paul, or her designee, to give testimony and produce for examination and copying the books, papers, records, and other data as demanded by the summons.

- (4) Failure to timely and completely comply with the terms of this Order may lead to the initiation of contempt proceedings or the arrest of Clay Watkins Marafiote.
- (5) The United States shall recover its costs in maintaining this action.
- (6) The Clerk is directed to enter a final judgment in favor of the Internal Revenue Service and, thereafter, **CLOSE THIS CASE.**

DONE and **ORDERED** in Chambers in Tampa, Florida, this 7th day of January, 2014.


VIRGINIA M. HERNANDEZ COVINGTON
UNITED STATES DISTRICT JUDGE

Copies: All Counsel and Parties of Record