UNITED STATES DISTRICT COURT MIDDLE DISTRICT OF FLORIDA TAMPA DIVISION

THOMAS CARSON,

Plaintiff,

Case No. 8:15-cv-751-T-33TGW

v.

COMMISSIONER OF SOCIAL SECURITY,

Defendant.

ORDER

This matter is before the Court in consideration of United States Magistrate Judge Thomas G. Wilson's Report and Recommendation, entered on May 16, 2016, which recommends that the Commissioner's Motion to Dismiss Complaint (Doc. # 20) be granted because this Court lacks subject matter jurisdiction. Plaintiff filed an objection to the Report and Recommendation on May 31, 2016. (Doc. # 21). The Commissioner did not file a response to the objection, and the time to do so has lapsed. For the reasons that follow, the Court accepts and adopts the Report and Recommendation.

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).

If a party files a timely and specific objection to a finding of fact by the magistrate, the district judge must conduct a *de novo* review with respect to that factual issue.

Stokes v. Singletary, 952 F.2d 1567, 1576 (11th Cir. 1992).

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).

Upon due consideration of the record, including Judge Wilson's Report and Recommendation as well as the Plaintiff's objection thereto, the Court overrules the objection and adopts the Report and Recommendation. The Court agrees with Judge Wilson's detailed and well-reasoned findings of fact and conclusions of law. The Report and Recommendation thoughtfully addresses the issues presented, and the objection does not provide a basis for rejecting the Report and Recommendation.

Accordingly, it is now

ORDERED, ADJUDGED, and DECREED:

- (1) The Report and Recommendation of United States

 Magistrate Judge Thomas G. Wilson (Doc. # 20) is ADOPTED.
- (2) The Commissioner's Motion to Dismiss Complaint (Doc. #
 9) is GRANTED.
- (3) The Clerk is directed to terminate any pending motions and previously scheduled deadlines and thereafter **CLOSE**THIS CASE.

DONE and ORDERED in Chambers, in Tampa, Florida, this 22nd day of June, 2016.

