

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION**

CASE NO. 10-23180-MC-ALTONAGA/Brown

CLAUDIA ZULOAGA,

Petitioner,

vs.

UNITED STATES OF AMERICA, et al.,

Respondent.

**ORDER ACCEPTING REPORT
OF MAGISTRATE JUDGE**

THIS CAUSE came before the Court upon Magistrate Judge Stephen T. Brown’s Report and Recommendation (“Report”) [ECF No. 9], entered October 29, 2010. On September 3, 2010, Petitioner, Claudia Zuloaga (“Ms. Zuloaga”), filed a Petition to Quash Third Party Summons (“Petition”) [ECF No. 1]. The Court referred the Petition to Magistrate Judge Brown pursuant to 28 U.S.C. § 636, Federal Rule of Civil Procedure 72, and the Magistrate Rules of the Local Rules of the Southern District of Florida for a report and recommendation on any dispositive matters. (*See* [ECF No. 6]). In the Report, Judge Brown recommends Ms. Zuloaga’s Petition be denied for failure to serve the Respondents. Ms. Zuloaga has not filed any objections to Judge Brown’s Report, and the time for filing objections has passed.¹ The Court has carefully reviewed the Report, the parties’ written submissions, and the applicable law, and has conducted a *de novo* review of the record.

Because the record indicates that Ms. Zuloaga has failed to properly serve Respondents


¹ “Failure to object to the magistrate’s factual findings after notice precludes a later attack on these findings.” *Lewis v. Smith*, 855 F.2d 736, 738 (11th Cir. 1988) (citing *Nettles v. Wainwright*, 677 F.2d 404, 410 (5th Cir. 1982)).

pursuant to Federal Rule of Civil Procedure 4 and 26 U.S.C. § 7609(b)(2)(B), it is

ORDERED AND ADJUDGED that the Report [ECF No. 9] is **ACCEPTED IN WHOLE**.

Ms. Zuloaga's Petition [ECF No. 1] is **DENIED**. The Clerk shall **CLOSE** this case, and all pending motions are **DENIED** as moot.

DONE AND ORDERED in Chambers at Miami, Florida, this 16th day of November, 2010.



CECILIA M. ALTONAGA
UNITED STATES DISTRICT JUDGE

cc: counsel of record