

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF IDAHO

ROBERT M. COOK and LINDA COOK)	
Petitioner,)	Case No. CV08-446-S-EJL-REB
vs.)	ORDER ADOPTING
)	REPORT AND RECOMMENDATION
UNITED STATES OF AMERICA,)	
Respondent.)	

On June 12, 2009, United States Magistrate Judge Ronald E. Bush issued a Report and Recommendation (Docket No. 13) in this matter. Pursuant to 28 U.S.C. § 636(b)(1), the parties had ten days in which to file written objections to the Report and Recommendation. No objections were filed by the parties.

Pursuant to 28 U.S.C. § 636(b)(1)(C), this Court “may accept, reject, or modify, in whole or in part, the findings and recommendations made by the magistrate judge.” Moreover, this Court “shall make a de novo determination of those portions of the report which objection is made.” *Id.* In United States v. Reyna-Tapia, 328 F.3d 1114, 1121 (9th Cir. 2003), the court interpreted the requirements of 28 U.S.C. 636(b)(1)(C):

The statute [28 U.S.C. § 636(b)(1)(C)] makes it clear that the district judge must review the magistrate judge's findings and recommendations de novo if objection is made, but not otherwise. As the Peretz Court instructed, “to the extent de novo review is required to satisfy Article III concerns, it need not be exercised unless requested by the parties.” Peretz, 501 U.S. at 939, 111 S.Ct. 2661 (internal citation omitted). Neither the Constitution nor the statute requires a district judge to review, de novo, findings and recommendations that the parties themselves accept as correct. See Ciapponi, 77 F.3d at 1251 (“Absent an objection or request for review by the defendant, the district court was not required to engage in any more formal review of the plea proceeding.”); see also Peretz, 501 U.S. at 937-39, 111 S.Ct. 2661 (clarifying that de novo review not required for Article III purposes unless requested by the parties)

See also Wang v. Masaitis, 416 F.3d 993, 1000 & n.13 (9th Cir. 2005). In this case, no objections were filed so the Court need not conduct a de novo determination of the Report and Recommendation.

THEREFORE, IT IS HEREBY ORDERED that the Report and Recommendation (Docket No. 13) shall be **INCORPORATED** by reference and **ADOPTED** in its entirety.

IT IS THEREFORE ORDERED:

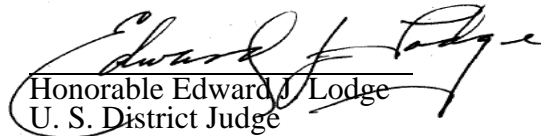
1 Petitioner's Petition to Quash IRS Summons (Docket No. 1) is **DENIED** and the Petition shall be **DISMISSED**.

2. United States Motion to Dismiss and Counterpetition to Enforce (Docket No. 4) is **GRANTED IN PART AND DENIED IN PART**. The request to enforce summonses is **GRANTED**. The request to dismiss for insufficient service of process is **DENIED AS MOOT**.

3. United States Motion for Extension of Time to File Answer re Motion to Quash (Docket No 5) is **DENIED AS MOOT**.

DATED: **July 1, 2009**




Honorable Edward J. Lodge
U. S. District Judge