

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF KENTUCKY
SOUTHERN DIVISION
LONDON

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	Civil Misc. No. 08-352-GFVT
)	
V.)	
)	
CHARLES E. KING,)	ORDER
)	
Respondent.)	
)	
)	

*** **

This matter is before the Court pending review of the Report and Recommendation of United States Magistrate Judge Robert E. Wier [R. 7] filed on January 7, 2009. Consistent with local practice, the Report and Recommendation addresses the petition filed by the United States to effectuate compliance with an Internal Revenue Service administrative summons served upon the Respondent, Charles E. King. [*Id.*]

In his Report and Recommendation, Magistrate Judge Wier concludes that per 26 U.S.C. §§ 7402(b), 7602, and 7604, the IRS established its right to enforcement of the petition, noting that Mr. King agreed the IRS is entitled to the relief sought and that Mr. King did not show cause in avoidance of the relief requested. [*Id.*] The Report and Recommendation advises the parties that objections must be filed within ten (10) days of service or waiver the right to further appeal will result. [*Id.*] Neither party has filed objections or sought an extension of time to do so. Thus, pursuant to 28 U.S.C. § 636(b)(1), this Court will adopt the Report and Recommendation.

Accordingly, it is hereby **ORDERED** as follows:

1. The Magistrate Judge’s Report and Recommendation [R. 7] is **ADOPTED** as and

for the opinion of this Court;

2. The Respondent, Charles E. King, **SHALL APPEAR** at a date and time designated by Internal Revenue Officer Rebecca Huntley, in order to respond in full to the Petition to Enforce IRS Summons. The Respondent, Charles E. King, is notified that failure to appear in response to this Order could result in additional penalties, included contempt of court; and

3. The Clerk of the Court shall serve this Order on all parties, and serve the Respondent, Charles E. King, at 249 Pine Knot, Whitley City, Kentucky, 42635.

This the 3rd day of March, 2009.



Signed By:

Gregory F. Van Tatenhove 

United States District Judge