UNITED STATES DISTRICT COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

COMSPEC INTERNATIONAL, INC.,

Plaintiff,

v. RENTSONIC, L.L.C., SAMIR PATEL and KAVIN PATEL, Case No. 10-12601 Judge Bernard A. Friedman Magistrate Judge Paul J. Komives

Defendants.

OPINION AND ORDER ACCEPTING AND ADOPTING THE MAGISTRATE JUDGE'S REPORT AND RECOMMENDATION AND DISMISSING THIS CASE

This matter is before the Court on Magistrate Judge Paul Komives' March 29, 2012,

Report and Recommendation ("R & R"). Magistrate Judge Komives recommended that the Court dismiss this case pursuant to E.D. Mich. LR 41.2, because the parties have taken no action for a reasonable time. In the alternative, Magistrate Judge Komives recommended that dismissal is appropriate under Fed. R. Civ. P. 41(b), because plaintiff has failed to prosecute and comply with a court order. Plaintiff subsequently filed a motion that is essentially in agreement with the R and R, seeking to voluntarily dismiss its case with prejudice and without costs.

The Court has reviewed this matter de novo as required under FED. R. CIV. P. 72(b) and will accept and adopt the Magistrate Judge's R & R.

Accordingly,

IT IS ORDERED that Plaintiff's complaint is DISMISSED with prejudice and without costs.

Dated: April 16, 2012 Detroit, Michigan s/Bernard A. Friedman_____ BERNARD A. FRIEDMAN UNITED STATES DISTRICT JUDGE