UNITED STATES DISTRICT COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

RHONDA DENISE THEUS,

Plaintiff,

Case Number 15-14285 Honorable David M. Lawson Magistrate Judge Stephanie Dawkins Davis

v.

INTERNAL REVENUE SERVICE CRIMINAL INVESTIGATION DIVISION,

Defendant, Third-Party Plaintiff,

v.

GREEN PLANET SERVICING, LLC,

Third-Party Defendant.

ORDER ADOPTING REPORT AND RECOMMENDATION DENYING PLAINTIFF'S MOTION FOR EMERGENCY STAY OF COMPLAINT [DKT. #6]

Presently before the Court is the report issued on January 14, 2016 by Magistrate Judge Stephanie Dawkins Davis pursuant to 28 U.S.C. § 636(b), recommending that the Court deny the plaintiff's motion for emergency stay of complaint. Although the magistrate judge's report explicitly stated that the parties to this action may object to and seek review of the recommendation within fourteen days of service of the report, no objections have been filed thus far. The parties' failure to file objections to the report and recommendation waives any further right to appeal. *Smith v. Detroit Fed'n of Teachers Local 231*, 829 F.2d 1370, 1373 (6th Cir. 1987). Likewise, the failure to object to the magistrate judge's report releases the Court from its duty to independently review the matter. *Thomas v. Arn*, 474 U.S. 140, 149 (1985). However, the Court agrees with the findings and conclusions of the magistrate judge.

Accordingly, it is **ORDERED** that the magistrate judge's report and recommendation [dkt.

#7] is **ADOPTED**.

It is further **ORDERED** that the plaintiff's motion for emergency stay of complaint [dkt. #6]

is **DENIED WITHOUT PREJUDICE**.

s/David M. Lawson DAVID M. LAWSON United States District Judge

Dated: February 2, 2016

PROOF OF SERVICE

The undersigned certifies that a copy of the foregoing order was served upon each attorney or party of record herein by electronic means or first class U.S. mail on February 2, 2016.

> s/Susan Pinkowski SUSAN PINKOWSKI