

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

JAMES V. WALSH,

Plaintiff,

File no: 1:08-CV-1132

v.

HON. ROBERT HOLMES BELL

INTERNAL REVENUE SERVICE,

Defendant.

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**ORDER APPROVING MAGISTRATE'S  
REPORT AND RECOMMENDATION**

The Court has reviewed the Report and Recommendation filed by the United States Magistrate in this action. The Report and Recommendation was duly served on the parties. No objections have been filed.

ACCORDINGLY, the Report and Recommendation (docket #19) is hereby adopted and approved as the opinion of the Court.

THEREFORE, IT IS ORDERED that:

Judgment is hereby entered dismissing this action without prejudice.

Dated: November 23, 2009

/s/ Robert Holmes Bell  
ROBERT HOLMES BELL  
UNITED STATES DISTRICT JUDGE