



**IT IS HEREBY ORDERED** that the Report and Recommendation of the Magistrate Judge [26] is adopted and incorporated herein.

**IT IS FURTHER ORDERED** that, pursuant to sentence four of 42 U.S.C. § 405(g), this matter is reversed and remanded to the Commissioner for further proceedings consistent with the Magistrate Judge's Report and Recommendation and with this Order. A separate Order of Remand shall accompany this Order.

Dated this 11th day of February, 2013.

  
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JOHN A. ROSS  
UNITED STATES DISTRICT JUDGE