

**FILED**

JUN 17 2013

Clerk, U.S. District Court  
District Of Montana  
Helena

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MONTANA  
BILLINGS DIVISION**

THOMAS L. IDE,

Petitioner,

vs.

UNITED STATES INTERNAL  
REVENUE SERVICE, and  
CASSANDRA CADDELL, Revenue  
Agent,

Respondents.

No. CV 13-57-BLG-SEH

**ORDER**

On April 23, 2013, United States Magistrate Judge Carolyn Ostby entered Findings and Recommendations<sup>1</sup> in this matter. Plaintiff did not file objections. No review is required of proposed findings and recommendations to which no objection is made. Thomas v. Arn, 474 U.S. 140, 149-152 (1986). However, this

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<sup>1</sup> Docket No. 6.


Court will review Magistrate Judge Ostby's Findings and Recommendation for clear error.

Upon review, I find no clear error in Magistrate Judge Ostby's Findings and Recommendations and adopt them in full.

ORDERED:

1. Respondents' Motion to Dismiss<sup>2</sup> is GRANTED.
2. Ide's Petition to Quash IRS Summons<sup>3</sup> is DISMISSED.
3. The Clerk is directed to enter judgment accordingly.

DATED this 17<sup>th</sup> day of June, 2013.

  
SAM E. HADDON  
United States District Judge

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<sup>2</sup> Document No. 3.

<sup>3</sup> Document No. 1.