

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEBRASKA**

**IDEAL PRODUCTS LLC,**

**Plaintiff,**

**vs.**

**UNITED STATES OF AMERICA,  
INTERNAL REVENUE SERVICE, BROCK  
ZEEB, IRS Agent,**

**Defendants.**

**CASE NO. 8:12CV267**

**MEMORANDUM  
AND ORDER**

Before the Court are the Findings and Recommendation of Magistrate Judge Gossett (Filing No. 5). Plaintiff Ideal Products, LLC, appearing *pro se*, initiated this action by filing a Petition to Quash IRS Third Party Summons (Filing No. 1). No objections have been filed to the Magistrate Judge's Findings and Recommendation. Under 28 U.S.C. § 636(b)(1)(C), the Court has conducted a *de novo* review of the record and adopts the Findings and Recommendation in their entirety. Accordingly,

IT IS ORDERED:

1. The Magistrate Judge's Findings and Recommendation (Filing No. 5) are adopted in their entirety;
2. The Plaintiff's Petition to Quash IRS Third Party Summons (Filing No. 1) is denied; and
3. This action is dismissed, without prejudice; and
4. A separate Judgment will be filed.

Dated this 1<sup>st</sup> day of October, 2012.

BY THE COURT:

s/Laurie Smith Camp  
Chief United States District Judge

