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UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

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HARRIET H. ROLAND, M.B.A, J.D., LTD.,
Plaintiff(s),
v.
DARLENE HICKMAN, et al.,
Defendant(s).

Case No. 2:15-CV-1133 JCM (VCF)

ORDER

Presently before the court is Magistrate Judge Ferenbach’s report and recommendation (“R&R”). (ECF No. 74). No objections have been filed, and the deadline for filing objections has since passed.

Also before the court is defendant Internal Revenue Service’s (“IRS”) motion to reconsider. (ECF No. 47). Defendant Marvin Hickman filed a response (ECF No. 51), to which defendant IRS replied (ECF No. 54).

This court “may accept, reject, or modify, in whole or in part, the findings or recommendations made by the magistrate.” 28 U.S.C. § 636(b)(1). Where a party timely objects to a magistrate judge’s report and recommendation, then the court is required to “make a de novo determination of those portions of the [report and recommendation] to which objection is made.” 28 U.S.C. § 636(b)(1).

Where a party fails to object, however, the court is not required to conduct “any review at all . . . of any issue that is not the subject of an objection.” *Thomas v. Arn*, 474 U.S. 140, 149 (1985). Indeed, the Ninth Circuit has recognized that a district court is not required to review a magistrate judge’s report and recommendation where no objections have been filed. See *United States v. Reyna-Tapia*, 328 F.3d 1114 (9th Cir. 2003) (disregarding the standard of review

1 employed by the district court when reviewing a report and recommendation to which no
2 objections were made).

3 Nevertheless, this court finds it appropriate to engage in a de novo review to determine
4 whether to adopt the recommendation of the magistrate judge. Upon reviewing the
5 recommendation and underlying case, the court finds that good cause appears to ADOPT the
6 magistrate judge's findings.

7 Accordingly,

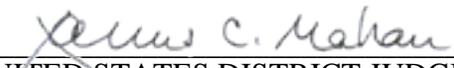
8 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Magistrate Judge
9 Ferenbach's report and recommendation (ECF No. 74) be, and the same hereby is, ADOPTED in
10 its entirety.

11 IT IS FURTHER ORDERED that the instant case be, and the same hereby is, DISMISSED
12 with prejudice.

13 IT IS FURTHER ORDERED that defendant IRS's motion to reconsider (ECF No. 47) be,
14 and the same hereby is, DENIED as moot.

15 The clerk shall enter judgment accordingly and close the case.

16 DATED November 6, 2017.

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19 UNITED STATES DISTRICT JUDGE
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