UNITED STATES DISTRICT COURT DISTRICT OF NEW HAMPSHIRE

## Ghislain Alyre Lucien Joseph Breton

v.

Case No. 13-cv-136-SM

U.S. Internal Revenue Service, Commissioner, et al.

## ORDER

After due consideration of the objection filed, I herewith approve the Report and Recommendation of Magistrate Judge Landya B. McCafferty dated April 10, 2013 (document no. 5), for the reasons set forth therein. "`[O]nly those issues fairly raised by the objections to the magistrate's report are subject to review in the district court and those not preserved by such objection are precluded on appeal.'" <u>School Union No. 37 v. United Nat'l Ins. Co.</u>, 617 F.3d 554, 564 (1st Cir. 2010) (<u>quoting Keating v. Secretary of</u> <u>Health & Human Servs.</u>, 848 F.2d 271, 275 (1st Cir.1988)); <u>see also</u> <u>United States v. Valencia-Copete</u>, 792 F.2d 4, 6 (1st Cir. 1986) (after proper notice, failure to file a specific objection to magistrate's report will waive the right to appeal).

Plaintiff's motion for a preliminary injunction (document no. 3) is hereby denied, and his complaint (document no. 1) is hereby dismissed. SO ORDERED.

Steven J. McAuliffe Inited States District Judge

Date: April 25, 2013

cc: Ghislain Alyre Lucien Joseph Breton, pro se