

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW HAMPSHIRE

United States of America

v.

Miscellaneous No. 1:13-mc-17-JL

Matthew C. Bouchard, Member,  
Black Diamond Contracting, LLC

O R D E R

I herewith approve the [5] Report and Recommendation of Magistrate Judge Landya B. McCafferty dated May 22, 2013, no objection having been filed.

The taxpayer, Matthew C. Bouchard, as sole member of Black Diamond Contracting, LLC, is ordered to obey the summons and appear on July 17, 2013, at 10:00 a.m., at the IRS office located at 1000 Elm Street, Manchester New Hampshire, before Revenue Officer Denice Gallagher (or any other authorized Revenue Officer of the IRS) to give testimony and produce all books and records in his possession or control required and called for by the terms of the summons of November 1, 2012. It is further ordered that the government be awarded its costs.

“\[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.”

School Union No. 37 v. United Nat'l Ins. Co., 617 F.3d 554, 564 (1st Cir. 2010) (quoting Keating v. Secretary of Health & Human Servs., 848 F.2d 271, 275 (1st Cir.1988)); see also United States v. Valencia-Copete, 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).

SO ORDERED.

/s/ Joseph N. Laplante  
Joseph N. Laplante  
Chief Judge

Date: June 11, 2013

cc: T. David Plourde, Assistant U.S. Attorney  
Matthew C. Bouchard, Member, Black Diamond Contracting, LLC