## UNITED STATES DISTRICT COURT DISTRICT OF NEW HAMPSHIRE

## United States of America

v.

Case No. 1:13-mc-20-JL

Steven J. Reddy

## ORDER

No objection having been filed, I herewith approve the Report and Recommendation of Magistrate Judge Landya B. McCafferty dated May 30, 2013.

The taxpayer, Steven J. Reddy, is ordered to appear on July 23, 2013, at 10:00 a.m., at the IRS office located at 1000 Elm Street, Manchester, New Hampshire, before Revenue Officer James Matheos (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 October 10, 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.'" <u>School Union No. 37 v. United Nat'l Ins. Co.</u>, 617 F.3d 554, 564 (1st Cir. 2010) (quoting Keating v. Secretary of Health & Human Servs.,

848 F.2d 271, 275 (1st Cir.1988)); <u>see also United States v.</u> <u>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).

SO ORDERED.

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

Date: July 8, 2013

cc: T. David Plourde, Esq. Steven J. Reddy, pro se