

**NOT FOR PUBLICATION****UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY****UNITED STATES OF AMERICA,****Petitioner,****v.****MARIA C. SOARES****Respondent.****Civil Action No. 14-7851 (ES) (JAD)****ORDER****SALAS, DISTRICT JUDGE**

On December 17, 2014, Petitioner United States of America filed a petition to enforce an Internal Revenue Service (“IRS”) Summons against Respondent Maria C. Soares. (D.E. No. 1). On August 10, 2015, Magistrate Judge Joseph A. Dickson ordered Respondent to appear to show cause why she should not be compelled to obey the IRS Summons. (D.E. No. 11). The parties appeared before Judge Dickson, and Petitioner represented that it received the necessary documentation from Respondent.

Accordingly, on September 16, 2015, Judge Dickson issued a Report and Recommendation that the Undersigned deny the petition as moot. (D.E. No. 13). The parties had fourteen days to file and serve any objections to Judge Dickson’s Report and Recommendation pursuant to Local Civil Rule 72.1(c)(2). To date, neither party has filed any objections.

Having reviewed Judge Dickson’s Report and Recommendation, and for the reasons stated therein,

**IT IS** on this 16th day of November 2015,

**ORDERED** that this Court adopts Magistrate Judge Dickson's Report and Recommendation, (D.E. No. 13), in full, as the Opinion of this Court; and it is further

**ORDERED** that Petitioner United States of America's petition is DENIED as MOOT; and it is further

**ORDERED** that the Clerk of the Court shall terminate docket entry 13.

*s/Esther Salas*  
**Esther Salas, U.S.D.J.**