

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

GERARD EDWARD LEHNER,

Plaintiff,

-against-

1:11-CV-0729

INTERNAL REVENUE SERVICE,

Defendant.

THOMAS J. McAVOY,
Senior United States District Judge

DECISION & ORDER

I. INTRODUCTION

The Amended Complaint in this *pro se* action was reviewed by the Hon. Randolph F. Treece, United States Magistrate Judge. In a Report-Recommendation and Order dated October 4, 2011, Magistrate Judge Treece recommended that action be dismissed due to Plaintiff's failure to state a claim and to comply with Federal Rules of Civil Procedure 8 and 10. Dkt. # 8. No objections to Magistrate Judge Treece's Report-Recommendation and Order have been filed, and the time to do so has expired. Furthermore, after examining the record, this Court has determined that the Report-Recommendation and Order is not subject to attack for plain error or manifest injustice.

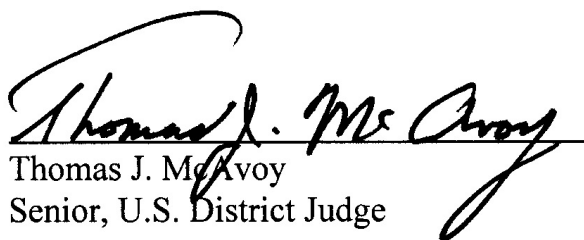
II. CONCLUSION

The Court **ADOPTS** the Report-Recommendation and Order [dkt. # 8] for the reasons stated therein. Therefore, it is hereby **ORDERED** that the action is dismissed due

to Plaintiff's failure to state a claim and to comply with Federal Rules of Civil Procedure 8 and 10.

IT IS SO ORDERED

Dated: February 28, 2012


Thomas J. McAvoy
Senior, U.S. District Judge