UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

ELECTRONICALLY FILED
DOC #:
DATE FILED: 7/23/10

ERNEST A. HUNTER and BERNIECE C. HUNTER,

Petitioners,

-v-

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

09 Civ. 4268 (JSR)

ORDER

JED S. RAKOFF, U.S.D.J.

On June 29, 2010, the Honorable Gabriel W. Gorenstein, United States Magistrate Judge, issued a Report and Recommendation ("Report") in the above-captioned matter recommending that the Court dismiss petitioners' complaint challenging the imposition of civil penalties by the Internal Revenue Service because it was filed prior to the date permitted by statute and because it is moot.

None of the parties has filed any objection to the Report, and, for that reason alone, the parties have waived any right to further appellate review. See Thomas v. Arn, 474 U.S. 140, 147-48 (1985); Wagner & Wagner, LLP v. Atkinson, Haskins, Nellis, Brittingham, Gladd & Carwile, P.C., 596 F.3d 84, 92 (2d Cir. 2010). Accordingly, the Court hereby adopts the Report, and, for the reasons stated therein, dismisses the complaint.

The Clerk of the Court is directed to close the case.

SO ORDERED.

Dated: New York, NY
July 22, 2010

JED S. RAKOFF, U.S.D.J.