IN THE UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA,

Petitioner,

v.

1:14MC67

ROGER M. NAVA-ROCINCUET,

Respondent.

)

ORDER

On January 22, 2015, the United States Magistrate Judge's Order and Recommendation was filed and notice was served on the parties pursuant to 28 U.S.C. § 636. (Docs. 4 and 5.) No objections were filed within the time limits prescribed by Section 636.

Therefore, the court need not make a <u>de novo</u> review and the Magistrate Judge's Recommendation is hereby adopted.

In the Recommendation, the Magistrate Judge recommended that an Order be entered compelling Respondent Roger M. Nava-Rocincuet to obey the Internal Revenue Service summons and appear on March 4, 2015, before Revenue Officer Cynthia D. Cooke at 1677 Westbrook Plaza Drive, Winston-Salem, North Carolina.

(Doc. 4.) Respondent Nava-Rocincuet appeared on March 4, 2015, and was granted up to and including April 15, 2015, to provide

the requested documentation. (Doc. 7.) On April 16, 2015, the United States filed a Notice of Compliance (Doc. 8) indicating that Respondent Nava-Rocincuet appeared and provided documents and records in accordance with the summons issued to him on July 21, 2014.

IT IS THEREFORE ORDERED that due to Respondent's compliance and no further action nor documentation is needed at this time, this matter is terminated.

This the 22nd day of April, 2015.

United States District Judge