

UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF OHIO  
WESTERN DIVISION

Ohio Scrap Corporation, et al.,

Case No. 3:14 cv 535

Plaintiffs

v.

MEMORANDUM OPINION  
AND ORDER

United States of America  
(Department of the Treasury,  
Internal Revenue Service),

Defendant

Before the Court is the Report and Recommendation of the Magistrate Judge filed on August 27, 2014, in the above-entitled action. Under the relevant statute:

Within fourteen (14) days after being served a copy of these proposed Findings and Recommendation, any party who wishes to object must file and serve written objections or further appeal is waived.

*United States v. Campbell*, 261 F.3d 628 (6th Cir. 2001) (citation omitted); *see also* 28 U.S.C.A. § 636(b)(1). In this case, the fourteen day period has elapsed with no objections filed on the record.

The failure to file written objections to the Magistrate Judge's report and recommendation constitutes a waiver of a determination by the district court of an issue covered in the report.

*Thomas v. Arn*, 728 F.2d 813 (6th Cir. 1984), *aff'd*, 474 U.S. 140 (1985); *see also United States v. Walters*, 638 F.2d 947 (6th Cir. 1981).

Following review of the Magistrate Judge's Report and Recommendation, the Court adopts the Report and Recommendation (Doc. No. 12) in its entirety as the Order of the Court. The Defendant's motion to dismiss (Doc. No. 7) is granted and this case is closed.

So Ordered.

s/ Jeffrey J. Helmick  
United States District Judge