

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION AT DAYTON**

JAMES R. MULLINS, III, <i>et al.</i> ,	:	Case No. 3:15-cv-00106
	:	
Plaintiffs,	:	District Judge Thomas M. Rose
	:	Magistrate Judge Sharon L. Ovington
vs.	:	
	:	
INTERNAL REVENUE SERVICE,	:	
	:	
Defendant.	:	

**DECISION AND ENTRY**

The Court has conducted a *de novo* review of the Report and Recommendations of United States Magistrate Judge Sharon L. Ovington (Doc. #35), to whom this case was originally referred pursuant to 28 U.S.C. § 636(b). Noting that no objections have been filed and that the time for filing such objections, if any, under Fed. R. Civ. P. 72(b), has expired, this Court hereby **ADOPTS** said Report and Recommendations.

It is therefore **ORDERED** that:

1. The Report and Recommendations docketed on June 28, 2017 (Doc. #35) is ADOPTED in full; and
2. The Government's Motion for Partial Summary Judgment (Doc. #28) is GRANTED.

July 18, 2017

*\*s/Thomas M. Rose*

Thomas M. Rose  
United States District Judge