

FILED '09 JUL 24 16:44 USDC-ORE

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON

MICHAEL D. AND CHRISTINE R.
ALEXANDER,

Plaintiffs,

v.

IRS,

Defendant.

Civil No. 08-6324-TC

ORDER

Magistrate Judge Coffin filed his Findings and Recommendation on June 23, 2009. The matter is now before me. See 28 U.S.C. § 636(b)(1)(B) and Fed. R. Civ. P. 72(b). No objections have been timely filed. This relieves me of my obligation to give the factual findings de novo review. Lorin Corp. v. Goto & Co., Ltd., 700 F.2d 1202, 1206 (9th Cir. 1982). See also Britt v. Simi Valley Unified School Dist., 708 F.2d 452, 454 (9th Cir. 1983). Having reviewed the legal principles de novo, I find no error.

THEREFORE, IT IS HEREBY ORDERED that, I adopt Judge Coffin's Findings and Recommendation.

Dated this 24 day of July, 2009.



Ann Aiken, United States District Judge