

functional capacity (RFC). The Report sets forth in detail the relevant facts and standards of law on this matter, and the court incorporates such without a recitation.

The parties were advised of their right to submit objections to the Report and Recommendation which was filed on March 10, 2014. The Commissioner has responded indicating that it will not file objections to the Report and Recommendation.

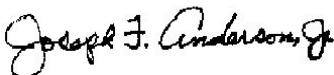
It is the duty of the ALJ reviewing the case, and not the responsibility of the courts, to make findings of fact and resolve conflicts in the evidence. This court's scope of review is limited to the determination of whether the findings of the Commissioner are supported by substantial evidence taking the record as a whole, *Craig v. Chater*, 76 F.3d 585, 589 (4th Cir. 1996), and whether the correct law was applied, *Walls v. Barnhart*, 296 F.3d 287, 290 (4th Cir. 2002).

After a careful review of the record, including the findings of the ALJ, the briefs from the plaintiff and the Commissioner, the Magistrate Judge's Report, the plaintiff's objections and the Commissioner's notice that it will not file objections, this court finds that the Report is proper and is incorporated herein by reference.

Accordingly, the Commissioner's decision is reversed and remanded for further review as set out in the Magistrate Judge's Report and Recommendation and this order.

IT IS SO ORDERED.

March 18, 2014
Columbia, South Carolina


Joseph F. Anderson, Jr.
United States District Judge