IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF SOUTH CAROLINA CHARLESTON DIVISION

as Trustee for Morgan Stanley Capital I Inc	.)	C/A No.: 2:13-cv-4300 DCN
Trust 2006-NC2,)	
Plaintiff,)	
)	
VS.)	<u>ORDER</u>
)	
Eugene Elmore; Gwendolyn Elmore, a/k/a)	
Gwendolyn Beverly Frazier; Nadine)	
Harpignies-Rohn; South Carolina)	
Department of Revenue; and United States)	
of America, acting by and through its agenc	y)	
The Internal Revenue Service,)	
)	
Defendants.)	
)	

The above referenced case is before this court upon the magistrate judge's recommendation that plaintiff's motion to remand be granted and the case remanded back to state court, or, in the alternative, the action be remanded sua sponte for lack of subject matter jurisdiction.

This court is charged with conducting a <u>de novo</u> review of any portion of the magistrate judge's report to which a specific objection is registered, and may accept, reject, or modify, in whole or in part, the recommendations contained in that report. 28 U.S.C. § 636(b)(1). However, absent prompt objection by a dissatisfied party, it appears that Congress did not intend for the district court to review the factual and legal conclusions of the magistrate judge. <u>Thomas v Arn</u>, 474 U.S. 140 (1985). Additionally, any party who fails to file timely, written objections to the magistrate judge's report pursuant to 28 U.S.C. § 636(b)(1) waives the right to raise those objections at the appellate court level. United States v. Schronce, 727 F.2d 91 (4th Cir. 1984),

<u>cert.</u> <u>denied</u>, 467 U.S. 1208 (1984). No objections have been filed to the magistrate judge's report and recommendation.

A <u>de novo</u> review of the record indicates that the magistrate judge's report accurately summarizes this case and the applicable law. Accordingly, the magistrate judge's report and recommendation is **AFFIRMED**, and plaintiff's motion to remand is **GRANTED**. This case is hereby remanded back to Berkeley County Court of Common Pleas.

AND IT IS SO ORDERED.

David C. Norton

United States District Judge

January 20, 2016 Charleston, South Carolina

NOTICE OF RIGHT TO APPEAL

The parties are hereby notified that any right to appeal this Order is governed by Rules 3 and 4 of the Federal Rules of Appellate Procedure.

¹In <u>Wright v. Collins</u>, 766 F.2d 841 (4th Cir. 1985), the court held "that a <u>pro se</u> litigant must receive fair notification of the <u>consequences</u> of failure to object to a magistrate judge's report before such a procedural default will result in waiver of the right to appeal. The notice must be 'sufficiently understandable to one in appellant's circumstances fairly to appraise him of what is required." <u>Id.</u> at 846. Plaintiff was advised in a clear manner that his objections had to be filed within ten (10) days, and he received notice of the <u>consequences</u> at the appellate level of his failure to object to the magistrate judge's report.