

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

|  |   |                                     |
|--|---|-------------------------------------|
| J. Chappell Dew, Teresa S. Dew, and      | ) |                                     |
| Linley S. Dew,                           | ) |                                     |
|  | ) |                                     |
| Petitioners,                             | ) |                                     |
|  | ) |                                     |
| vs.                                      | ) | Civil Action No.: 4:09-1573-TLW-TER |
|  | ) |                                     |
| United States of America, Branch Banking | ) |                                     |
| & Trust Company, Douglas Shulman,        | ) |                                     |
| Commissioner of Internal Revenue, and    | ) |                                     |
| Becky McClelland, Revenue Officer,       | ) |                                     |
|  | ) |                                     |
| Respondents.                             | ) |                                     |
|  | ) |                                     |

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**ORDER**

The *pro se* petitioners filed this petition to quash a third-party summons on June 15, 2009. (Doc. #1). On July 6, 2009, the respondents United States of America, Douglas Shulman, and Becky McClelland<sup>1</sup> filed a motion to dismiss for lack of jurisdiction, noting that the summonses were no longer necessary. (Doc. #13). The petitioners filed a response in opposition on August 11, 2009. (Doc. #17). The respondents filed a reply on August 25, 2009. (Doc. #24). The case was referred to United States Magistrate Judge Thomas E. Rogers, III pursuant to the provisions of 28 U.S.C. § 636(b)(1)(B) and Local Rule 73.02 (B)(2)(e), DSC.

This matter now comes before this Court for review of the Report and Recommendation (“the Report”) filed by the Magistrate Judge to whom this case had previously been assigned. (Doc. #27). On January 20, 2010, the Magistrate Judge issued the Report. In the Report, the Magistrate Judge recommends that the respondents’ motion to dismiss be granted, that the petition to quash be

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<sup>1</sup>Respondent Branch Banking & Trust, the party to whom the third-party summonses were issued, was not represented by counsel in this matter.

dismissed as moot, and that this case be dismissed in its entirety. The respondents did not file objections to the report. Objections were due on February 8, 2010.

This Court is charged with conducting a de novo review of any portion of the Magistrate Judge's Report and Recommendation 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. In the absence of objections to the Report and Recommendation of the Magistrate Judge, this Court is not required to give any explanation for adopting the recommendation. See Camby v. Davis, 718 F.2d 198, 199 (4th Cir. 1983).

The Court has carefully reviewed the Magistrate Judge's Report and Recommendation. It is hereby **ORDERED** that the Magistrate Judge's Report and Recommendation is **ACCEPTED**. (Doc. #27). For the reasons articulated by the Magistrate Judge, the respondents' motion to dismiss, (Doc. #13), is hereby **GRANTED**; the petition to quash, (Doc. #1), is hereby **DISMISSED** as **MOOT**; and this case is **DISMISSED** in its entirety.

**IT IS SO ORDERED.**

s/Terry L. Wooten  
United States District Judge

February 18, 2010  
Florence, South Carolina