

it does not concede that the Commissioner's decision was not substantially justified.

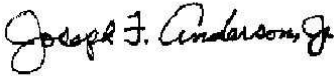
It is the duty of the ALJ reviewing the case, and not the responsibility of the courts, to make findings of fact and resolve conflicts in the evidence. This court's scope of review is limited to the determination of whether the findings of the Commissioner are supported by substantial evidence taking 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, and the Magistrate Judge's Report, this court finds that the Report is proper and it is adopted and 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.

September 3, 2014
Columbia, South Carolina


Joseph F. Anderson, Jr.
United States District Judge