

District Court for the Western District of Tennessee or this Court because of the defect in subject-matter jurisdiction; and (3) subject-matter jurisdiction can never be waived.

Because the objecting party has not raised “proper” objections to any portion of the R&R and instead continues to argue that this matter should be transferred, the Court has no obligation to conduct a *de novo* review of the magistrate judge’s ruling. See *Spencer v. Bouchard*, 449 F.3d 721, 725 (6th Cir. 2006) (“Overly broad objections do not satisfy the objections requirement.”), *abrogated on other grounds* by *Jones v. Bock*, 549 U.S. 199 (2007). Cf. *Aldrich v. Bock*, 327 F. Supp. 2d 743, 747 (E.D. Mich. 2004) (“A general objection, or one that merely restates the arguments previously presented[,] is not sufficient to alert the court to alleged errors on the part of the magistrate judge.”).

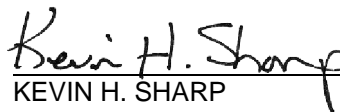
Notwithstanding the insufficiency of the defendant’s objection, the Court has considered the entire record *de novo* and finds that the magistrate judge’s findings are legally correct: Jurisdiction is lacking in this Court, and the matter was improperly removed. The Court lacks jurisdiction even to consider the defendant’s motion to transfer.

Accordingly, the Court hereby **OVERRULES** the defendant’s objection to the R&R and **ACCEPTS** the magistrate judge’s recommendation (ECF No. 10) in its entirety.

The plaintiff’s motion to remand (ECF No. 5) is **GRANTED**, and the Clerk is **INSTRUCTED** to remand this case to the Chancery Court for Davidson County, Tennessee, from whence it was removed.

This action shall be closed without entry of judgment.

It is so **ORDERED**.



KEVIN H. SHARP
Chief Judge
United States District Court