

UNITED STATES DISTRICT COURT
 NORTHERN DISTRICT OF TEXAS
 DALLAS DIVISION

UNITED STATES OF AMERICA,	§	
	§	
Petitioner,	§	
	§	
v.	§	NO. 3:12-CV-4796-B
	§	
KATHY A. VAN LIEW,	§	
	§	
Respondent.	§	


**ORDER ACCEPTING FINDINGS, CONCLUSIONS, AND RECOMMENDATION
OF THE UNITED STATES MAGISTRATE JUDGE**

Before the Court are the Magistrate Judge’s Findings, Conclusions, and Recommendation (“FC&R”) on a petition filed by the United States of America to enforce two Internal Revenue Service (“IRS”) summonses served on Respondent Kathy A. Van Liew (Doc. 1). The FC&R recommends that the government’s petition be granted. After conducting a *de novo* review pursuant to 28 U.S.C. § 636(b)(1) and Federal Rule of Civil Procedure 72(b) of the pleadings, files, and records in this case as well as the FC&R, the Court is of the opinion that the Findings, Conclusions, and Recommendation are correct and they are accepted as the Findings, Conclusions, and Recommendation of the Court.

It is therefore **ORDERED** that the Findings, Conclusions, and Recommendation of the United States Magistrate Judge are hereby **ADOPTED**. The government’s petition to enforce IRS summonses is **GRANTED** for the reasons stated in the Magistrate Judge’s Findings, Conclusions, and Recommendation.

SO ORDERED.

Dated: March 19, 2013



JANE J. BOYLE
UNITED STATES DISTRICT JUDGE