

IN THE UNITED STATES COURT FOR THE DISTRICT OF UTAH
NORTHERN DIVISION

DAVID BYBEE,

Plaintiff,

vs.

UNITED STATES OF AMERICA

Defendant.

ORDER ADOPTING REPORT AND
RECOMMENDATION

Case No. 1:12-CV-34

Before the Court is the Report and Recommendation issued by United States Magistrate Judge Paul M. Warner on September 11, 2012, recommending that (1) Petitioner's petition to quash IRS summonses be denied, and (2) Respondent's Motion to Dismiss be granted.

The parties were notified of their right to file objections to the Report and Recommendation within fourteen (14) days after being served with a copy. Neither party has filed such an objection.

Having reviewed all relevant materials, including the reasoning set forth in the

Magistrate Judge's Report and Recommendation, the Court ADOPTS the Report and Recommendation. Accordingly, Petitioner's petition to quash IRS summonses is DENIED and Respondent's motion to dismiss is GRANTED.

IT IS SO ORDERED.

DATED this 28th day of September, 2012.

A handwritten signature in black ink that reads "Dee Benson". The signature is written in a cursive, flowing style. Below the signature is a horizontal line.

Dee Benson
United States District Judge