## IN THE UNITED STATES COURT FOR THE DISTRICT OF UTAH CENTRAL DIVISION

JAMES S. GRAHAM,

Plaintiff,

ORDER ADOPTING REPORT AND RECOMMENDATION

VS.

INTERNAL REVENUE SERVICE,

Defendant.

Case No. 2:08-CV-771

Judge Dee Benson

Before the Court is the Report and Recommendation issued by United States Magistrate Judge Paul M. Warner on December 3, 2009, recommending that Plaintiff's Complaint be dismissed for lack of jurisdiction and for failure to state a claim upon which relief may be granted.

The parties were notified of their right to file objections to the Report and Recommendation within ten (10) days after receiving it. 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 and DISMISSES Plaintiff's Complaint.

IT IS SO ORDERED.

Dated this 4<sup>th</sup> day of January, 2010.

Dee Benson

United States District Judge

Dee Benson