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

PRESIDENT CURTIS JONES OF
COMPUTER LEARNING CENTERS OF
UTAH,

Petitioner,

v.

UNITED STATES OF AMERICA,
COMMISSIONER OF INTERNAL
REVENUE, and CODY T. NELSON
REVENUE AGENT,

Respondent.

**MEMORANDUM DECISION AND
ORDER ADOPTING REPORT AND
RECOMMENDATION**

Case No. 2:16-cv-01250-DN-PMW

District Judge David Nuffer
Magistrate Judge Paul M. Warner

The Report and Recommendation¹ issued by United States Magistrate Judge Paul M. Warner on August 31, 2017 recommends that Respondents' motion to dismiss² be granted, the Petition³ be denied, and this action be dismissed.

The parties were notified of their right to file objections to the Report and Recommendation within 14 days of its service pursuant to [28 U.S.C. § 636](#) and [Fed. R. Civ. P. 72](#). No party filed a written objection to the Report and Recommendation as provided by court rules. Therefore, the analysis and conclusion of the Magistrate Judge are accepted and the Report and Recommendation⁴ is adopted in its entirety.

¹ Report and Recommendation, [docket no. 7](#), filed August 31, 2017.

² Motion to Dismiss Petition to Quash 3rd Party Summons, [docket no. 5](#), filed March 6, 2017.

³ Petition to Quash 3rd Party Summons, [docket no. 1](#), filed December 13, 2016.

⁴ *Id.*

ORDER

IT IS HEREBY ORDERED that the Report and Recommendation⁵ is ADOPTED and this case is DISMISSED.

The Clerk is directed to close the case.

Signed September 22, 2017.

BY THE COURT



District Judge David Nuffer

⁵ Report and Recommendation, [docket no. 7](#), filed August 31, 2017.