

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF WEST VIRGINIA**

**CHARLESTON DIVISION**

SAMUEL SOLOMON TAYLOR,

Petitioner,

v.

CIVIL ACTION NO. 2:09-cv-00826  
(Criminal No. 2:08-cr-00222)

UNITED STATES OF AMERICA,

Respondent.

**MEMORANDUM OPINION AND ORDER**

Pending before the court is the petitioner's motion under 28 U.S.C. § 2255 to vacate, set aside or correct sentence [Docket 53]. This action was referred to the Honorable Mary E. Stanley, United States Magistrate Judge, for submission to this court of proposed findings of fact and recommendation for disposition, pursuant to 28 U.S.C. § 636(b)(1)(B). The Magistrate Judge has submitted findings of fact and recommended that the court deny the petitioner's § 2555 motion.

The petitioner timely filed written objections to the Magistrate Judge's findings of fact and recommendation. Having reviewed those objections, the court concludes that they lack merit. Accordingly, I **ADOPT** the Magistrate Judge's proposed findings of fact and **DENY** Taylor's motion.

Furthermore, Rule 11(a) of the Rules Governing Section 2254 and Section 2255 Cases provides that the district court "must issue or deny a certificate of appealability when it enters a final order adverse to the applicant." The petitioner has not made a substantial showing of the denial of a constitutional right, and the court denies a certificate of appealability in this case.

The court **DIRECTS** the Clerk to send a copy of this Order to counsel of record and any unrepresented party.

ENTER:            January 26, 2010

  
Joseph R. Goodwin, Chief Judge