

**UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
TAMPA DIVISION**

UNITED STATES OF AMERICA,

Petitioner,

v.

Case No: 8:18-mc-90-T-30TGW

NIGEL CASTANHEIRO,

Respondent.

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**ORDER**

**THIS CAUSE** came on for consideration upon the Report and Recommendation submitted by Magistrate Judge Thomas G. Wilson (Dkt. 6). The Court notes that neither party filed written objections to the Report and Recommendation and the time for filing such objections has elapsed.

After careful consideration of the Report and Recommendation of the Magistrate Judge in conjunction with an independent examination of the file, the Court is of the opinion that the Magistrate Judge's Report and Recommendation should be adopted, confirmed, and approved in all respects.

**ACCORDINGLY**, it is therefore, **ORDERED AND ADJUDGED**:

1. The Report and Recommendation (Dkt. 6) of the Magistrate Judge is adopted, confirmed, and approved in all respects and is made a part of this order for all purposes, including appellate review.

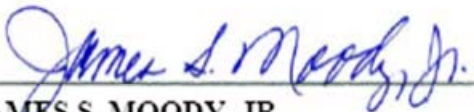
2. The United States of America's Petition to Enforce Internal Revenue Service Summons (Dkt. 1) is granted.

3. The Respondent shall comply with the IRS summons served upon him.

4. Respondent shall appear before Revenue Officer Marcie Kay, or any other designated office of the Internal Revenue Service, at such time and place as may hereafter be fixed by Revenue Officer Kay or her designee, to give testimony and produce for examination and copying the books, records, papers, and other data as demanded by the summons.

5. The Clerk is directed to close this case.

**DONE** and **ORDERED** in Tampa, Florida, this 14<sup>th</sup> day of December, 2018.

  
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**JAMES S. MOODY, JR.**  
**UNITED STATES DISTRICT JUDGE**

**Copies Furnished To:**  
Counsel/Parties of Record