

UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
FORT MYERS DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

Case No: 2:18-cv-728-FtM-38CM

LIONEL PEQUENO,

Respondent.

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**OPINION AND ORDER**<sup>1</sup>

Before the Court is United States Magistrate Judge Carol Mirando's Report and Recommendation. ([Doc. 10](#)). Judge Mirando recommends that the United States' Petition to Enforce Internal Revenue Service Summons ([Doc. 1](#)) be granted. No objections were filed to the Report and Recommendation, and the time to do so has expired. This matter is ripe for review.

After conducting a careful and complete review of the findings and recommendations, a district judge may accept, reject, or modify the magistrate judge's report and recommendation. See [28 U.S.C. § 636\(b\)\(1\)](#); see also [Williams v. Wainwright, 681 F.2d 732 \(11th Cir. 1982\)](#). In the absence of specific objections, there is no requirement that a district judge review factual findings *de novo*, [Garvey v. Vaughn, 993](#)

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F.2d 776, 779 n.9 (11th Cir. 1993), and the court may accept, reject, or modify, in whole or in part, the findings and recommendations, 28 U.S.C. § 636(b)(1)(C). The district judge reviews legal conclusions *de novo*, even in the absence of an objection. See *Cooper-Houston v. Southern Ry. Co.*, 37 F.3d 603, 604 (11th Cir. 1994).

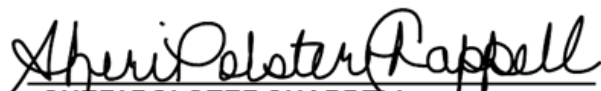
After careful consideration of the Report and Recommendation and an independent review of the file, the Court accepts and adopts the Report and Recommendation.

Accordingly, it is now

**ORDERED:**

- (1) The Report and Recommendation ([Doc. 10](#)) is **ACCEPTED and ADOPTED**.
- (2) The United States' Petition to Enforce Internal Revenue Service Summons ([Doc. 1](#)) is **GRANTED**.
- (3) Respondent must comply with the requirements of the summons and appear before a revenue officer upon terms prescribed by the officer.

**DONE and ORDERED** in Fort Myers, Florida this 25th day of January 2019.

  
SHERI POLSTER CHAPPELL  
UNITED STATES DISTRICT JUDGE

Copies: All Parties of Record