

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF KANSAS**

HP DISTRIBUTION, LLC, and)
TANNER CUNNINGHAM,)
Petitioners,)
)
vs.)
)
UNITED STATES OF AMERICA,)
Respondent.)
_____)

Case No. 14-mc-237-JAR-TJJ

ORDER ADOPTING REPORT AND RECOMMENDATION

This matter is before the Court on the Report and Recommendation filed on May 5, 2015 (Doc. 18). Fourteen days having passed, and no written objections being filed to the proposed findings and recommendations filed by Magistrate Judge Teresa J. James, and after a *de novo* determination upon the record pursuant to Fed. R. Civ. P. 72(b), the Court accepts the recommended decision and adopts it as its own.

IT IS THEREFORE ORDERED that in accordance with the May 5, 2015 Report and Recommendation (Doc. 18), the Petition to Quash Summons (Doc. 1) as to JPMorgan Chase Bank is DISMISSED for lack of jurisdiction pursuant to 26 U.S.C. § 7609(h)(1); that the Petition to Quash Summons (Doc. 1) is DENIED; and the Motion of the United States for Summary Judgment (Doc. 11) is GRANTED.

IT IS SO ORDERED.

Dated: June 1, 2015

S/ Julie A. Robinson
JULIE A. ROBINSON
UNITED STATES DISTRICT JUDGE