

**IN THE DISTRICT COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. THOMAS AND ST. JOHN**

MARK JOSEPH,

Plaintiff,

v.

**VIRGIN ISLANDS BUREAU OF INTERNAL
REVENUE,**

Defendant.

Case No. 3:20-cv-0017

ORDER¹

BEFORE THE COURT is the Report and Recommendation (“R&R”) by Magistrate Judge Ruth Miller, filed on August 25, 2021, recommending dismissal of Plaintiff Mark Joseph’s (“Plaintiff”) Complaint for failure to prosecute. (ECF No. 5.) Plaintiff did not file an objection. The Court having conducted a de novo review of this matter making an independent determination finding no error in the R&R,² it is hereby

ORDERED that the Magistrate Judge Miller’s Report and Recommendation, ECF No. 5, is **APPROVED** and **ADOPTED** as an Order of this Court as if fully set forth herein; it is further

ORDERED that Plaintiff Mark Joseph’s Complaint, filed on February 19, 2020, ECF No. 1, is **DISMISSED WITHOUT PREJUDICE** for failure to prosecute; it is further

¹ Due to the retirement of the judge previously assigned to this case, the undersigned, exercising his authority as Chief Judge of the District Court, reassigned this case to himself on February 17, 2026.

² See *Hill v. Barnacle*, 655 Fed. Appx. 142, 148 (3d Cir. 2016) (opining that the district court is not required to make separate findings or conclusions when reviewing a Magistrate Judge’s report and recommendation de novo under 28 U.S.C. § 636(b)) (citing *Elmendorf Grafica, Inc. v. D.S. America, Inc.*, 48 F.3d 46, 49-50 (1st Cir. 1995) (opining that “[28 U.S.C. § 636(b)] authorizes the district court to adopt in whole as well as in part the proposed findings and recommendations of the magistrate judge. Where, as here, the magistrate judge decided on an undisputed factual record, the district court was certainly not required to rehash the magistrate judge’s reasoning. The role of the magistrate judge is ‘to relieve courts of unnecessary work.’”) (citations omitted).

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ORDERED that a copy of this Order shall be served on Mark Joseph at his last known address provided to the Court by certified mail return receipt and that a copy of the return receipt be filed on the docket; and it is further

ORDERED that the Clerk of Court is directed to **CLOSE** this case.

Dated: March 30, 2026

/s/ Robert A. Molloy

ROBERT A. MOLLOY

Chief Judge