

**UNITED STATES DISTRICT COURT  
DISTRICT OF MAINE**

<b>CAROL PALESKY,</b>	)	
	)	
<b>PLAINTIFF</b>	)	
	)	
<b>v.</b>	)	<b>CIVIL No. 10-270-P-H</b>
	)	
<b>INTERNAL REVENUE SERVICE,</b>	)	
	)	
<b>DEFENDANT</b>	)	

**ORDER AFFIRMING RECOMMENDED DECISION AND  
MEMORANDUM DECISION OF THE MAGISTRATE JUDGE**

On March 31, 2011, the United States Magistrate Judge filed with the court, with copies to counsel, his Recommended Decision on Motion to Dismiss and Memorandum Decision on Motion for Leave to Amend Complaint. On April 15, 2011, the plaintiff filed an appeal of the memorandum decision to the District Court, and on April 22, 2011, the plaintiff filed an objection to the Recommended Decision. I have reviewed and considered the Recommended Decision and the Memorandum Decision, together with the entire record; I have made a *de novo* determination of all matters adjudicated by the Recommended Decision and the Memorandum Decision; and I concur with the recommendations and decision of the United States Magistrate Judge for the reasons set forth in the Recommended Decision and the Memorandum Decision, and determine that no further proceeding is necessary.

It is therefore **ORDERED** that the Memorandum Decision of the Magistrate Judge denying the plaintiff's motion to amend complaint is **AFFIRMED**.

It is further **ORDERED** that the Recommended Decision of the Magistrate Judge is hereby **ADOPTED**. The defendant's motion to dismiss is **GRANTED**.

**SO ORDERED.**

**DATED THIS 25TH DAY OF APRIL, 2011**

/s/D. BROCK HORNBY  
**D. BROCK HORNBY**  
**UNITED STATES DISTRICT JUDGE**

**UNITED STATES DISTRICT COURT  
DISTRICT OF MAINE (PORTLAND)  
CIVIL DOCKET No. 2:10cv270 (DBH)**

**CAROL PALESKY,**

**Plaintiff**

represented by **STEPHEN C. WHITING**  
THE WHITING LAW FIRM  
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**v.**

**INTERNAL REVENUE SERVICE,**

**Defendant**

represented by **LISA L. BELLAMY**  
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CIVIL TAX DIVISION  
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