

**UNITED STATES DISTRICT COURT  
DISTRICT OF MAINE**

<b>DAVID E. ROBINSON, ET AL.,</b>	)	
	)	
<b>PLAINTIFFS</b>	)	
	)	
<b>v.</b>	)	<b>CIVIL No. 2:13-cv-139-DBH</b>
	)	
<b>JOLINE P. HENDERSHOT, ET AL.,</b>	)	
	)	
<b>DEFENDANTS</b>	)	

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

On June 17, 2013, the United States Magistrate Judge filed with the court, with copies to the parties, her Recommended Decision on the defendants' motion to dismiss. I have reviewed and considered the Recommended Decision, together with the entire record; I have made a *de novo* determination of all matters adjudicated by the Recommended Decision; and I concur with the recommendations of the United States Magistrate Judge for the reasons set forth in the Recommended Decision, and determine that no further proceeding is necessary.

It is therefore **ORDERED** that the Recommended Decision of the Magistrate Judge is hereby **ADOPTED**. The defendants' motion to dismiss is **GRANTED**. In light of my decision, all other pending motions are **MOOT**.

**SO ORDERED.**

**DATED THIS 9<sup>TH</sup> DAY OF JULY, 2013**

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

**UNITED STATES DISTRICT COURT  
DISTRICT OF MAINE (PORTLAND)  
CIVIL DOCKET NO. 2:13-CV-139-DBH**

**David E. Robinson,**

**and**

**F. William Messier,**

**Plaintiffs**

**v.**

**Joline P. Hendershot, IRS Agent,**

**and**

**Jason S. Rogers, IRS Agent,**

**and**

**Patrick Frie, IRS Agent,**

**Defendants**

represented by David E, Robinson, Pro Se  
3 Linnell Circle  
Brunswick, ME 04011  
email: [drobin88@comcast.net](mailto:drobin88@comcast.net)

represented by F. William Messier, Pro Se  
40 Tower Lane  
Brunswick, ME 04011

Represented By Andrea A. Kafka  
U.S. Department of Justice  
Tax Division  
P.O. Box 55-Ben Franklin Station  
Washington, DC 200044  
(202) 305-7932  
email: [andrea.kafka@usdoj.gov](mailto:andrea.kafka@usdoj.gov)

Evan J. Roth  
U.S. Attorney's Office  
District of Maine  
100 Middle Street Plaza  
Portland, ME 04101  
(207) 780-3257  
email: [evan.roth@usdoj.gov](mailto:evan.roth@usdoj.gov)