

**UNITED STATES DISTRICT COURT
District of Maine**

DONNA HAMILTON,)	
)	
Plaintiff)	
)	
v.)	No. 2:10-cv-271-GZS
)	
UNITED STATES OF AMERICA,)	
INTERNAL REVENUE SERVICE)	
)	
Defendant)	

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

The United States Magistrate Judge filed with the Court on March 31, 2011, his Recommended Decision (Docket No. 31). Plaintiff filed her Objection to the Recommended Decision (Docket No. 34) on April 15, 2011. Defendant filed its Response to Plaintiff's Objection to the Recommended Decision (Docket No. 36) on April 22, 2011.

I have reviewed and considered the Magistrate Judge's Recommended Decision, together with the entire record; I have made a de novo determination of all matters adjudicated by the Magistrate Judge's Recommended Decision; and I concur with the recommendations of the United States Magistrate Judge for the reasons set forth in his Recommended Decision, and determine that no further proceeding is necessary.

1. It is therefore **ORDERED** that the Recommended Decision of the Magistrate Judge is hereby **AFFIRMED**.

2. It is hereby **ORDERED** that Defendant's Motion to Dismiss (Docket No. 10) is **GRANTED**.

/s/George Z. Singal _____

U.S. District Judge

Dated this 26th day of April, 2011.

Plaintiff

DONNA HAMILTON

represented by **STEPHEN C. WHITING**
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V.

Defendant

INTERNAL REVENUE SERVICE

represented by **LISA L. BELLAMY , ESQ.**
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