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FILED U.S. COURT OF APPEALS ELEVENTH CIRCUIT

JUNE 17, 2010

JOHN LEY CLERK

## IN THE UNITED STATES COURT OF APPEALS

FOR THE ELEVENTH CIRCUIT

No. 09-16085 Non-Argument Calendar

D. C. Docket No. 07-21762-CV-DLG

EVA G. SZIRANYI,

Plaintiff-Appellee,

versus

ALLAN R. DUNN, M.D., P.A., a Florida profit corporation, ALLAN R. DUNN, M.D., individually,

Defendants-Appellants.

Appeal from the United States District Court for the Southern District of Florida

(June 17, 2010)

Before TJOFLAT, BIRCH and ANDERSON, Circuit Judges.

PER CURIAM:

This is an appeal from the final judgment in an Employee Retirement Income Security Act case. The district court imposed against the defendants the maximum statutory penalty provided for the violation of 29 U.S.C. § 1132(a) and (c) for the defendants' failure to pay the plaintiff benefits and for the defendants' failure to provide the plaintiff with documentation she requested. The defendants contend that the district court abused its discretion in imposing the penalty, \$142,780, and clearly erred in finding that Allan R. Dunn, M.D., P.A. was a plan administrator subject to the statutory penalty.

Having considered the district court's decision, in particular the court's findings of fact and conclusions of law, the parties briefs, and the relevant portions of the record, we find no merit in the defendants' contentions and, accordingly affirm the judgment.

## AFFIRMED.