

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO**

Civil Action No. 12-cv-02344-CMA-MJW

KELLY ROE

Plaintiff,

v.

INTERNAL REVENUE SERVICE,

Defendant.

FINAL JUDGMENT

In accordance with the orders filed during the pendency of this case, and pursuant to Fed. R. Civ. P. 58(a), the following Final Judgment is hereby entered.

Pursuant to the Order Adopting and Affirming December 16, 2013 Recommendation of United States Magistrate Judge of Judge Christine M. Arguello entered on January 22, 2014 it is

ORDERED that

(1) The December 16, 2013 Recommendation of United States Magistrate Judge Michael J. Watanabe (Doc. #64) is AFFIRMED and ADOPTED as an Order of this Court.

(2) Plaintiff's objections (Doc. #65) to the Recommendation are OVERRULED.

(3) Defendant's Omnibus Cross-Motion for Partial Summary Judgment and Motion to Dismiss (Doc. #50) is GRANTED and judgment is entered in favor of Defendants.

(4) Plaintiff's Motion for Summary Judgment (Doc. 38) is DENIED.

(5) This case is DISMISSED WITH PREJUDICE.

Dated at Denver, Colorado this 24 day of January, 2014.

FOR THE COURT:
JEFFREY P. COLWELL, CLERK

s/Sandra Hartmann

Sandra Hartmann
Deputy Clerk