UNITED STATES DISTRICT COURT MIDDLE DISTRICT OF FLORIDA FORT MYERS DIVISION

| KEARNEY PARTNERS FUND, LLC, by |
|---|
| and through Lincoln Partners Fund, LLC, |
| Tax Matters Partner |
| |

Plaintiff,

| v. | Case No: 2:10-cv-153-Ftm-99SP0 |
|------|--------------------------------|
| USA, | |

Defendant.

ORDER

This matter comes before the Court on the Plaintiff Kearney Partner's Motion for Clarification and Reconsideration of the Court's Order Denying the Motion to Compel Documents from the Defendant's Privilege (Doc. #148) filed on December 27, 2012. On December 13, 2012, the Court entered an Order (Doc. # 147) denying the Plaintiff's Motion to Compel documents from the Defendant's privilege log based upon the Deliberative Process Privilege. The Plaintiff moves the Court for reconsideration regarding specific documents where the Defendant only asserted the Attorney Client Privilege or the Work Product Privilege. To date, the Defendant has not filed a response to the Motion for Clarification. Therefore, the Court will direct the Defendant to file a response to the Motion for Clarification. Otherwise the Court will consider the Motion as unopposed.

Accordingly, it is now

ORDERED:

The Defendant United States of America (Internal Revenue Service) is hereby directed to file a response to the Plaintiff's Motion for Clarification (Doc. # 148) on or before **January 28**, **2013**, or the Court will consider the Motion as unopposed.

DONE and **ORDERED** in Fort Myers, Florida this 14th day of January, 2013.

SHERI POLSTER CHAPPELL

UNITED STATES MAGISTRATE JUDGE

Copies: All Parties of Record