

UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
FORT MYERS DIVISION

PATRICK LORNE FARRELL,

Plaintiff,

vs.

Case No. 2:12-cv-26-FtM-29DNF

TIM GEITHNER, Dept. of Treasury,  
DOUGLAS SHULMAN, Internal Revenue,  
BEN BERNANKE, Federal Reserve,  
CHRISTINE LA GARDE, I.M.F.,

Defendants.

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**OPINION AND ORDER**

This matter is before the Court on consideration of the Magistrate Judge's Report and Recommendation (Doc. #61), filed July 2, 2013, recommending that plaintiff's Motion to Add Defendant and Cause of Action be denied. No objections have been filed and the time to do so has expired.<sup>1</sup>

After conducting a careful and complete review of the findings and recommendations, a district judge may accept, reject or modify the magistrate judge's report and recommendation. 28 U.S.C. § 636(b)(1); Williams v. Wainwright, 681 F.2d 732 (11th Cir. 1982), cert. denied, 459 U.S. 1112 (1983). In the absence of specific objections, there is no requirement that a district judge review

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<sup>1</sup>After issuance of the Report and Recommendation, plaintiff filed an Affidavit (Doc. #62) with attachments seeking monetary relief and a Notice to the Court and Attachments (Doc. #63) alleging that the IRS stole from him based on charges on his Wal Mart card from a private tax services company. Neither document appears to be responsive to the Report and Recommendation.

factual findings *de novo*, Garvey v. Vaughn, 993 F.2d 776, 779 n.9 (11th Cir. 1993), and the court may accept, reject or modify, in whole or in part, the findings and recommendations. 28 U.S.C. § 636(b)(1)(C). The district judge reviews legal conclusions *de novo*, even in the absence of an objection. See Cooper-Houston v. Southern Ry. Co., 37 F.3d 603, 604 (11th Cir. 1994); Castro Bobadilla v. Reno, 826 F. Supp. 1428, 1431-32 (S.D. Fla. 1993), aff'd, 28 F.3d 116 (11th Cir. 1994) (Table).


After conducting an independent examination of the file and upon due consideration of the Report and Recommendation, the Court accepts the Report and Recommendation of the magistrate judge that the request to add defendant and add a claim would be futile.

Accordingly, it is now

**ORDERED:**

1. The Report and Recommendation (Doc. #61) is hereby **adopted** and the findings incorporated herein.
2. Plaintiff's Motion to Add Defendant and Cause of Action (Doc. #59) is **denied**.

**DONE AND ORDERED** at Fort Myers, Florida, this 29th day of July, 2013.

  
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**JOHN E. STEELE**  
United States District Judge

Copies:

Hon. Douglas N. Frazier  
United States Magistrate Judge

Counsel of Record  
Unrepresented parties