UNITED STATES DISTRICT COURT MIDDLE DISTRICT OF FLORIDA TAMPA DIVISION

MICHAEL R. ATRAQCHI, et al.,

Plaintiffs,

VS.

Case No. 8:12-CV-209-T-27AEP

UNITED STATES OF AMERICA, et al.,

Defendants.

ORDER

BEFORE THE COURT is the Magistrate Judge's Report and Recommendation (Dkt. 8), which recommends that Plaintiffs' motions for leave to proceed *in forma pauperis* (Dkts. 2, 3) be denied and that this action be dismissed as frivolous. Although Plaintiffs filed objections (Dkt. 12), they have not offered any argument or evidence to suggest that this action is anything but frivolous.

Upon consideration of the Report and Recommendation and Plaintiffs' objections, in conjunction with an independent review of the file, the Report and Recommendation (Dkt. 8) is adopted, confirmed, and approved in all respects and is made part of this order for all purposes, including appellate review. Plaintiffs' motions for leave to proceed *in forma pauperis* (Dkts. 2, 3) are DENIED. This action is DISMISSED WITH PREJUDICE under 28 U.S.C. § 1915(e)(2)(B)(i). The clerk is directed to CLOSE the file.

DONE AND ORDERED this 23 day of February, 2012.

JAMES D. WHITTEMORE United States District Judge

Copies to: Unrepresented parties

¹ It should be noted that Plaintiffs filed a notice of appeal of the Magistrate's Report and Recommendation. Because the Report and Recommendation is not a final appealable order, it may be adopted notwithstanding Plaintiffs' notice of appeal. *See U.S. v. Kapelushnik*, 306 F.3d 1090, 1094 (11th Cir. 2002) ("We are persuaded that filing a notice of appeal from a nonappealable order should not divest the district court of jurisdiction") (quoting *United States v. Hitchmon*, 602 F.2d 689, 692 (5th Cir. 1979) (en banc)).