

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF FLORIDA
TALLAHASSEE DIVISION**

MARY W. COLON, Trustee,

Plaintiff,

v.

Case No. 4:12cv101-MCR/CAS

DARRYL STRAWBERRY, et al.

Defendants.

ORDER

This cause is before the Court on consideration of the Magistrate Judge's Second Report and Recommendation dated July 26, 2013. (Doc. 45). The parties have been furnished a copy of the Second Report and Recommendation and afforded an opportunity to file objections pursuant to Title 28, United States Code, Section 636(b)(1). No objections have been filed. Having considered the Second Report and Recommendation and the record, the Court has determined that the Report and Recommendation should be adopted.

Accordingly, it is now **ORDERED** as follows:

1. The Magistrate Judge's Second Report and Recommendation (doc. 45) is adopted and incorporated by reference in this order.
2. The Motion by United States for Partial Summary Judgment (doc. 33) is **GRANTED**, as the federal tax liens for Darryl Strawberry's 1989 and 1990 federal income tax liabilities have a first priority claim against Strawberry's interest in the deferred compensation agreement between Strawberry and Sterling Mets, L.P., but such priority does not extinguish the Mets' right to seek reasonable attorneys' fees and costs should any

surplus funds be available after satisfaction of the IRS's tax lien.

DONE AND ORDERED this 18th day of November, 2013.

M. Casey Rodgers

**M. CASEY RODGERS
CHIEF UNITED STATES DISTRICT JUDGE**