

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

Case #08-81090-CIV-RYSKAMP/VITUNAC

United States of America,

Plaintiff,

vs.

John Korman,

Defendant.

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ORDER ADOPTING REPORT AND RECOMMENDATION

THIS CAUSE comes before the Court pursuant to the Report and Recommendation of United States Magistrate Judge Ann E. Vitunac, dated April 23, 2009 [DE 30]. The Report and Recommendation recommends the granting of the United States' Motion for Summary Judgment, filed December 30, 2008 [DE 12]. Objections were filed on May 5, 2009 [DE 32]. The United States requests that the Court enter summary judgment in its favor and against Defendant in the amount of \$98,478.70 as of December 8, 2008, plus fees, interest, and all statutory additions thereafter as provided by law.

The Court has reviewed the Report and Recommendation, the Objections thereto, and has conducted a de novo review of the underlying record. The Court's review of these materials leads it to conclude that the Motion for Summary Judgment should be granted.

Defendant's submissions are insufficient to overcome the presumption of correctness accorded to the Form 4340. Defendant also maintains that the United States has not responded to his Requests for Production. Defendant has already received the relevant IRS records, including a copy of his signed federal income tax return. Additional discovery would serve no legitimate

purpose apart from delaying adjudication of this matter.¹ Accordingly, it is hereby

ORDERED AND ADJUDGED that the Report and Recommendation is ADOPTED, AFFIRMED and APPROVED. The United States' Motion for Summary Judgment, filed December 30, 2008 [DE 12], is GRANTED. Final judgment shall be entered separately.

DONE AND ORDERED at Chambers in West Palm Beach, Florida this 16th day of June, 2009.

S/Kenneth L. Ryskamp
KENNETH L. RYSKAMP
UNITED STATES DISTRICT JUDGE

¹ Defendant submitted a Request for Judicial Notice on May 11, 2009 [DE 33]. Attached to the Request is a deposition of Renee Mitchell in an action pending in the United States District Court for the Northern District of Oklahoma, United States of America v. Lindsey K. Springer, et al, Case No. 08-CV-00278-TCK-PJC. The Court declines to take judicial notice of the deposition.