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UNITED STATES DISTRICT COURT DISTRICT OF MAINE

RICHARD W. BINGHAMAN,)	
Plaintiff,)	
v.)	Civil No. 06-89-B-W
INTERNAL REVENUE SERVICE,)	
Defendant.)	

ORDER AFFIRMING THE RECOMMENDED DECISION OF THE MAGISTRATE JUDGE

The United States Magistrate Judge filed with the Court on August 7, 2006 her Recommended Decision. The Plaintiff filed his objection to the Recommended Decision on August 22, 2006. I have reviewed and considered the Magistrate Judge's Recommended Decision, together with the entire record; I have made a de novo determination of all matters adjudicated by the Magistrate Judge's Recommended Decision; and I concur with the recommendations of the United States Magistrate Judge for the reasons set forth in her Recommended Decision, and determine that no further proceeding is necessary.

- 1. It is therefore ORDERED that the Recommended Decision of the Magistrate Judge is hereby <u>AFFIRMED</u>.
- 2. It is further ORDERED that the Complaint (Docket # 1) be and hereby is DISMISSED.

/s/ John A. Woodcock, Jr. JOHN A. WOODCOCK, JR. UNITED STATES DISTRICT JUDGE

Dated this 25th day of August, 2006