UNITED STATES DISTRICT COURT DISTRICT OF MINNESOTA

UNITED STATES OF AMERICA,

Civil No. 07-4799 (JRT/FLN)

Plaintiff,

v.

ORDER ADOPTING REPORT AND RECOMMENDATION

CHARLES B. NORLEM, et al.,

Defendants.

Shana Starnes, **US DEPARTMENT OF JUSTICE, TAX DIVISION**, Post Office Box 7238, Ben Franklin Station, Washington, DC 20044-7238, for plaintiff.

Kenneth Keate, **KEATE LAW FIRM**, 1102 Grand Avenue, St. Paul, MN 55105, for defendant Norlem.

The above matter comes before the Court upon the Report and Recommendation

of United States Magistrate Judge Franklin L. Noel dated September 2, 2009 [Docket No.

83]. No objections have been filed to that Report and Recommendation in the time

period permitted.

Based upon the Report and Recommendation of the Magistrate Judge, upon all of

the files, records, and proceedings herein, the Court now makes and enters the following Order.

IT IS HEREBY ORDERED that the United States' motion for summary

judgment [#40] is **DENIED**.

DATED: October 14, 2009 at Minneapolis, Minnesota.

s/John R. Tunheim JOHN R. TUNHEIM United States District Judge