UNITED STATES DISTRICT COURT DISTRICT OF MINNESOTA

Joseph D. Meyer,

Plaintiff,

v.

Civil No. 10-767 (JNE/JJK) ORDER

Commissioner of Internal Revenue Service,

Defendant.

In a Report and Recommendation dated September 27, 2010, the Honorable Jeffrey J. Keyes, United States Magistrate Judge, recommended that Plaintiff's claim under the Freedom of Information Act be dismissed as moot and for failure to exhaust administrative remedies, and that Plaintiff's claim under the Privacy Act be dismissed for lack of jurisdiction. Plaintiff objected to the Report and Recommendation. Defendant asserts that the Court should adopt the Report and Recommendation. The Court has conducted a de novo review of the record. *See* D. Minn. LR 72.2(b). Based on that review, the Court adopts the Report and Recommendation [Docket No. 21]. Therefore, IT IS ORDERED THAT:

- 1. Defendant's motion to dismiss or for summary judgment [Docket No. 9] is GRANTED.
- 2. Plaintiff's claim under the Freedom of Information Act is dismissed as moot with respect to paragraphs 1 to 3 of his request dated December 10, 2009, and dismissed for failure to exhaust administrative remedies with respect to paragraph 4 of his December 10 request.
- 3. Plaintiff's claim under the Privacy Act is dismissed for lack of jurisdiction.

LET JUDGMENT BE ENTERED ACCORDINGLY.

Dated: October 19, 2010

s/ Joan N. Ericksen
JOAN N. ERICKSEN
United States District Judge