

[PUBLISH]

IN THE UNITED STATES COURT OF APPEALS

FOR THE ELEVENTH CIRCUIT

No. 01-12485

FILED
U.S. COURT OF APPEALS
ELEVENTH CIRCUIT
APRIL 2, 2002
THOMAS K. KAHN
CLERK

D. C. No. 00-08272-CV-KLR

JAMES COMYNS,

Plaintiff-Appellant,

versus

UNITED STATES OF AMERICA,

Defendant-Appellee.

Appeal from the United States District Court
for the Southern District of Florida

(April 2, 2002)

Before BLACK and RONEY, Circuit Judges, and RESTANI*, Judge.

PER CURIAM:

* Honorable Jane A. Restani, Judge, U.S. Court of International Trade, sitting by designation.

James Comyns sued the United States of America seeking damages pursuant to 26 U.S.C. § 7431 based on a violation of 26 U.S.C. § 6103 when Internal Revenue Service agents within the Criminal Investigations Division allegedly unnecessarily revealed the criminal nature of their tax investigation of Comyns to third-party witnesses and his former attorney.

The district court held that: because the agents followed the procedures and training provided for them by the Internal Revenue Service, and because those procedures constitute a reasonable interpretation of the law by the Internal Revenue Service, the defendant was entitled to summary judgment based upon the good faith exception in 26 U.S.C. § 7431(b). We affirm.

Although this appears to be a case of first impression in this circuit, so that this decision establishes a precedent in this circuit, it is unnecessary for us to write a full-blown opinion because the opinion by District Judge Kenneth L. Ryskamp, reported at *Comyns v. United States*, 155 F. Supp. 2d 1344 (S.D. Fla. 2001), adequately reflects the facts, the law and the reasoning that supports that holding.

AFFIRMED.