

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

STARN O’TOOLE MARCUS &)	CIVIL NO. 06-00572 JMS/LEK
FISHER and PETER STARN,)	
)	ORDER ADOPTING MAY 10, 2007
Petitioners,)	FINDINGS AND
)	RECOMMENDATIONS RE
vs.)	PETITION TO QUASH INTERNAL
)	REVENUE SUMMONSES FILED
THE UNITED STATES OF)	OCTOBER 23, 2006
AMERICA,)	
Respondent.)	
)	
_____)	

**ORDER ADOPTING MAY 10, 2007 FINDINGS AND
RECOMMENDATIONS RE PETITION TO QUASH INTERNAL
REVENUE SUMMONSES FILED OCTOBER 23, 2006**

On May 10, 2007, Magistrate Judge Kobayashi entered her “Findings and Recommendations Re Petition to Quash Internal Revenue Summonses Filed October 23, 2006” (the “May 10, 2007 F&R”), which, among other things, recommended that the court deny the Petition to Quash.¹ The court hereby

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¹ The May 10, 2007 F&R also required Petitioners to produce non-privileged documents and requiring the parties to meet and confer. The court views these requirements not as recommendations but as orders because they address non-dispositive issues and the parties took action on them.

ADOPTS the May 10, 2007 F&R and DENIES the Petition to Quash. Because no issues remain in this case, the court ORDERS the Clerk of Court to close this case.

IT IS SO ORDERED.

DATED: Honolulu, Hawaii, April 8, 2009.



/s/ J. Michael Seabright
J. Michael Seabright
United States District Judge

Starn O'Toole Marcus & Fisher et al. v. United States, Civ. No. 06-00572 JMS/LEK,
Order Adopting May 10, 2007 Findings and Recommendations re Petition to Quash Internal
Revenue Summonses Filed October 23, 2006