

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF HAWAII

|                                   |   |                           |
|-----------------------------------|---|---------------------------|
| UNITED STATES OF AMERICA,         | ) | Civ. No. 07-00564 JMS-KSC |
|                                   | ) |                           |
| Plaintiff,                        | ) |                           |
|                                   | ) |                           |
| vs.                               | ) |                           |
|                                   | ) |                           |
| NICHOLAS P. WEBB, I, FRANCINE M.  | ) |                           |
| WEBB, NICHOLAS P. WEBB, II, FIRST | ) |                           |
| HAWAIIAN BANK, RICHARD C.         | ) |                           |
| REYNOLDS, LINDA L. REYNOLDS,      | ) |                           |
| STATE OF HAWAII, DEPARTMENT OF    | ) |                           |
| TAXATION, MAUI COLLECTION         | ) |                           |
| SERVICE, INC.,                    | ) |                           |
|                                   | ) |                           |
| Defendants.                       | ) |                           |
| _____                             | ) |                           |

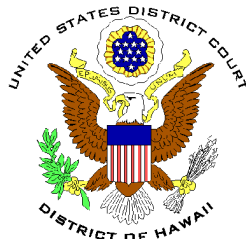
ORDER ADOPTING MAGISTRATE’S  
FINDINGS AND RECOMMENDATION

Findings and Recommendation having been filed and served on all parties on September 29, 2008, and no objections having been filed by any party,

IT IS HEREBY ORDERED AND ADJUDGED that, pursuant to Title 28, United States Code, Section 636(b)(1)(C) and Local Rule 74.2, the Findings and Recommendation are adopted as the opinion and order of this Court.

IT IS SO ORDERED.

DATED: Honolulu, Hawaii, October 16, 2008.



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