

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,)	CIVIL NO. 08-00480DAE-LEK
)	
Petitioner,)	
)	
vs.)	
)	
STANFORD M.J. MANUIA,)	
)	
Respondent.)	
_____)	

ORDER ADOPTING MAGISTRATE’S FINDINGS & RECOMMENDATION


Findings and Recommendation having been filed and served on all parties on April 7, 2009, 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 that the United States’ Petition to Enforce IRS Summons be Granted,” Document Number [15], are adopted as the opinion and order of this Court.

IT IS SO ORDERED.

DATED: Honolulu, Hawaii, April 24, 2009.





 David Alan Ezra
 United States District Judge