

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,	)	Civ. No. 09-00327 ACK-BMK
	)	
Plaintiff,	)	
	)	
vs.	)	
	)	
PAUL YAMAMURA, AS PERSONAL	)	
REPRESENTATIVE OF THE ESTATE OF	)	
HERBERT WO SUN KAM, ET AL.,	)	
	)	
Defendants.	)	
<hr style="width: 40%; margin-left: 0;"/>	)	

ORDER GRANTING JOINT MOTION TO DISMISS

On November 13, 2009, Plaintiff the United States of America and Defendant the Department of Taxation of the State of Hawaii filed a joint motion to dismiss. The United States asks that its claims be dismissed with prejudice pursuant to Fed. R. Civ. P. 41(a)(2), and the State Department of Taxation requests that its claims be dismissed without prejudice pursuant to Fed. R. Civ. P. 41(a)(2). The same day, Defendant Paul Yamamura, in his capacity as successor personal representative of the estate of Herbert Wo Sun Kam, filed a statement of no opposition to the joint motion. The Court hereby grants the joint motion and directs that the United States's claims are dismissed with prejudice and that the State Department of Taxation's claims are dismissed without prejudice.<sup>1/</sup>

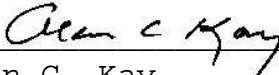
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<sup>1/</sup> The Court notes that the United States named as  
(continued...)

IT IS SO ORDERED.

Dated: Honolulu, Hawai'i, November 17, 2009.



  
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Alan C. Kay  
Sr. United States District Judge

United States v. Yamamura, Civ. No. 09-00327 ACK-BMK: Order Granting Joint Motion to Dismiss

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<sup>1/</sup>(...continued)  
Defendants in its complaint Daryl Kam, Cheryl Kam, and U.S. Bank National Association because those Defendants may claim interests in certain real property that is at issue in this matter. Compl. ¶¶ 6-8. However, those Defendants did not file any responsive pleadings in this case.