## IN THE UNITED STATES DISTRICT COURT

## FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,	)	1:11-CV-00217 LEK-RLP
	)	
Plaintiff,	)	
	)	ORDER ADOPTING
VS.	)	MAGISTRATE'S FINDINGS AND
	)	<b>RECOMMENDATION TO GRANT</b>
ALLEN H. SAKAI, as President of	)	IN PART AND DENY IN PART
STRATEGIC MEDICAL	)	THE UNITED STATES' PETITION
CONSULTING, INC., ALLEN H.	)	TO ENFORCE IRS SUMMONSES
SAKAI, ROBERT R. LAI, and	)	
SUSAN C. SAKAI,,	)	
	)	
Defendants.	)	
	)	

## ORDER ADOPTING MAGISTRATE'S FINDINGS AND RECOMMENDATION TO GRANT IN PART AND DENY IN PART THE UNITED STATES' PETITION TO ENFORCE IRS SUMMONSES

Findings and Recommendation having been filed and served on all parties

on June 7, 2011, 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, June 28, 2011.



<u>/S/ Leslie E. Kobayashi</u> Leslie E. Kobayashi United States District Judge

cc:all parties of record

<u>USA V. ALLEN H. SAKAI, ET AL</u>; CIVIL NO. 11-00217 LEK-RLP; ORDER ADOPTING MAGISTRATE'S FINDINGS AND RECOMMENDATION TO GRANT IN PART AND DENY IN PART THE UNITED STATES' PETITION TO ENFORCE IRS SUMMONSES