IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

NICK SPAGNOLO,) CIVIL 12-00039-DAE-KSC
)
Plaintiff,)
)
VS.)
)
UNITED STATES INTERNAL)
REVENUE SERVICE; PATRICIA J.)
DEMAIO; MARY HALE,)
)
Defendants.)
)

ORDER ADOPTING MAGISTRATE JUDGE'S FINDINGS AND RECOMMENDATION

Findings and Recommendation having been filed and served on all parties on January 20, 2012, 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 TO DISMISS MOTION FOR WRIT OF MANDAMUS AND DENY APPLICATION TO PROCEED IN FORMA

PAUPERIS," docket entry no. 4, are adopted as the opinion and order of this Court.

IT IS SO ORDERED.

DATED: Honolulu, Hawaii, February 9, 2012.



David Alan Hzra
United States District Judge

<u>Nick Spagnolo vs. United States Internal Revenue Service, et al.</u>, Civil No. 12-00039 DAE-KSC; ORDER ADOPTING MAGISTRATE JUDGE'S FINDINGS AND RECOMMENDATION