

UNITED STATES DISTRICT COURT
DISTRICT OF MAINE

F. WILLIAM MESSIER, ET AL.,)
PLAINTIFFS)
v.) CIVIL No. 2:12-cv-320-DBH
INTERNAL REVENUE SERVICE,)
ET AL.,)
DEFENDANTS)

**ORDER AFFIRMING RECOMMENDED DECISION
OF THE MAGISTRATE JUDGE**

On January 7, 2013, the United States Magistrate Judge filed with the court, with copies to the parties, her Recommended Decision on the defendants' motions to dismiss. The plaintiffs filed their objection to the Recommended Decision on January 14, 2013. I have reviewed and considered the Recommended Decision, together with the entire record; I have made a *de novo* determination of all matters adjudicated by the Recommended Decision; and I concur with the recommendations of the United States Magistrate Judge for the reasons set forth in the Recommended Decision, and determine that no further proceeding is necessary.

It is therefore **ORDERED** that the Recommended Decision of the Magistrate Judge is hereby **ADOPTED**. The defendants' motions to dismiss are **GRANTED**. In addition, the motion to dismiss filed by the defendant Radio Communications Management, Inc. on January 7, 2013, is **GRANTED** for the same reasons

articulated in the Recommended Decision. All motions filed by the plaintiffs are **TERMINATED AS MOOT**.

So ORDERED.

DATED THIS 4TH DAY OF FEBRUARY, 2013

/s/D. BROCK HORNBY

D. BROCK HORNBY

UNITED STATES DISTRICT JUDGE