

**UNITED STATES DISTRICT COURT  
DISTRICT OF MAINE**

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

**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 4<sup>TH</sup> DAY OF FEBRUARY, 2013**

/s/D. BROCK HORNBY  
**D. BROCK HORNBY**  
**UNITED STATES DISTRICT JUDGE**

**UNITED STATES DISTRICT COURT  
DISTRICT OF MAINE (PORTLAND)  
CIVIL DOCKET NO. 2:12-CV-320-DBH**

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**v.**

**Internal Revenue,**

**Douglas H Shulman, Commissioner,**

**Internal Revenue Service,**

**Manual Dias Saldana, Secretary of  
IRS,**

**Joline P. Hendershot, IRS Agent,**

**Jason S. Rogers, IRS Special Agent,**

**Patrick Frie, IRS Agent,**

**United States Senate,**

**Senator Susan M. Collins,**

**United States of America,**

**and**

**T-Mobile USA, Inc.,**

**Crown Atlantic Company,**

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**Active Communications,  
and**

**Radio Communications  
Management,**

**Defendants**

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