

## United States v. Goo

United States District Court for the District of Hawaii  
January 24, 2002, Decided ; January 24, 2002, Filed  
CV. NO. 00-00540 DAE LEK

### Reporter

2002 U.S. Dist. LEXIS 2919 \*; 93 A.F.T.R.2d (RIA) 2004-2097

UNITED STATES OF AMERICA, Plaintiff, vs. GILBERT Y.K. GOO, Individually And as the Sole Trustee of the BRANDAR MANAGEMENT TRUST; CREATIVE SIGNS & GRAPHICS, LTD. a Hawaii Corporation, Defendant.

**Prior History:** [United States v. Goo, 2001 U.S. Dist. LEXIS 17244 \(D. Haw. 2001\)](#).

**Disposition:** [\*1] Magistrate Judge Kobayashi's Order Dated September 26 AFFIRMED. United States' Motion To Have Creative Signs and Graphics Pay Rent To United States Granted.

### Core Terms

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magistrate judge, clearly erroneous, contrary to law, RENT, magistrate's order, district judge, federal court, judge's order, sovereign, adhere, courts

**Counsel:** For UNITED STATES OF AMERICA, plaintiff: Michael Chun, Office of the United States Attorney, Honolulu, HI.

For UNITED STATES OF AMERICA, plaintiff: Keith S. Blair, U.S. Department of Justice, Washington, DC.

For CREATIVE SIGNS & GRAPHICS, LTD., defendant: Harry Yee, Honolulu, HI.

**Judges:** DAVID ALAN EZRA, CHIEF UNITED STATES DISTRICT JUDGE.

**Opinion by:** DAVID ALAN EZRA

### Opinion

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ORDER AFFIRMING MAGISTRATE JUDGE KOBAYASHI'S ORDER GRANTING UNITED STATES' MOTION TO HAVE CREATIVE SIGNS AND GRAPHICS PAY RENT TO THE UNITED STATES

DATED SEPTEMBER 26, 2001

Pursuant to Local Rule 7.2(d), the court finds this matter suitable for disposition without a hearing. After reviewing the Appeal and Supporting Memorandum, the court AFFIRMS Magistrate Judge Kobayashi's Order.

### BACKGROUND

On April 11, 2001, the United States moved for summary judgment against Gilbert Goo. On July 3, 2001, the Court granted the government's motion, and ordered that judgment be entered against Goo in the amount of \$ 585,089.95, plus statutory interest, as allowed [\*2] by law from April 11, 2001. The court also ordered that the United States' federal tax liens be foreclosed upon the real property described in the Complaint. On July 26, 2001, the United States of America filed a motion for this court to direct Creative Signs and Graphics to direct its rent payments on the property located at 2024 Homerule Street, Honolulu, Hawaii 96813, to the United States. The motion was granted in Magistrate Judge Kobayashi's Order dated September 26, 2001.

### STANDARD OF REVIEW

A district court may only set aside a magistrate judge's order on appeal if it finds the order to be "clearly erroneous or contrary to law." [28 U.S.C. § 636\(b\)\(1\)\(A\); Fed. R. Civ. P. 72\(a\)](#); LR 74.1. Thus, the district judge must affirm the magistrate judge unless it is left with the "definite and firm conviction that a mistake has been committed." [Burdick v. Commissioner, 979 F.2d 1369, 1370 \(9th Cir. 1992\)](#). The reviewing court may not simply substitute its judgment for that of the deciding court. [Grimes v. City & County of San Francisco, 951 F.2d 236, 241 \(9th Cir. 1991\)](#).

*DISCUSSION*

Defendant Goo provides no evidence or [\*3] any argument whatsoever that the Magistrate's order was "clearly erroneous or contrary to law." Defendant Goo's only argument is that he is a Hawaiian subject within the Domain of the Hawaiian Kingdom, and thus, not subject to the laws of the United States, or the orders of this federal court. As a citizen of the Hawaiian Kingdom ("Kingdom"), Defendant seems to claim he is immune from suit or judgment in any court of the United States or the State of Hawaii. Defendant contends that the State is illegally occupying the Kingdom, and thus the laws of the Kingdom should govern his conduct rather than any state or federal laws. Therefore, Defendant opposes an order from a federal court forcing him to pay "foreign" taxes through a foreclosure mechanism.

The court finds that Defendant has failed to provide any viable legal or factual support for his claim that as a citizen of the Kingdom he is not subject to the jurisdiction of the courts. Since the Intermediate Court of Appeals for the State of Hawaii's decision in *Hawaii v. Lorenzo*, the courts in Hawaii have consistently adhered to the *Lorenzo* court's statements that the Kingdom of Hawaii is not recognized as a sovereign state [\*4] by either the United States or the State of Hawaii. See [Lorenzo, 77 Haw. 219, 883 P.2d 641, 643 \(Haw. App. 1994\)](#); see also [State of Hawaii v. French, 77 Haw. 222, 883 P.2d 644, 649 \(Haw. App. 1994\)](#) (stating that "presently there is no factual (or legal) basis for concluding that the [Hawaiian] Kingdom exists as a state in accordance with recognizing attributes of a state's sovereign nature") (quoting [Lorenzo, 883 P.2d at 643](#)). This court sees no reason why it should not adhere to the *Lorenzo* principle.

Defendant has clearly failed to show that the magistrate's order is "clearly erroneous or contrary to law." Therefore, there is no basis upon which to set aside the magistrate judge's order on appeal.

*CONCLUSION*

For the reasons stated above, the court AFFIRMS Magistrate Judge Kobayashi's Order Dated September 26, Granting United States' Motion To Have Creative Signs and Graphics Pay Rent To The United States

IT IS SO ORDERED.

DATED: Honolulu, Hawaii, JAN 24 2002.

DAVID ALAN EZRA

CHIEF UNITED STATES DISTRICT JUDGE

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