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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

<p>UNITED STATES OF AMERICA,</p> <p>Plaintiff - Appellee,</p> <p>v.</p> <p>PEYMON MOTTAHEDEH,</p> <p>Defendant - Appellant.</p>

No. 08-56980

D.C. No. 2:08-cv-02740-PA-CW

MEMORANDUM*

Appeal from the United States District Court
for the Central District of California
Percy Anderson, District Judge, Presiding

Submitted October 19, 2010**

Before: O’SCANNLAIN, LEAVY, and TALLMAN, Circuit Judges.

Peymon Mottahedeh appeals pro se from the district court’s summary judgment for the United States in its action seeking to reduce federal income tax assessments to judgment. We dismiss.

* This disposition is not appropriate for publication and is not precedent except as provided by 9th Cir. R. 36-3.

** The panel unanimously concludes this case is suitable for decision without oral argument. See Fed. R. App. P. 34(a)(2).

We lack jurisdiction to review the underlying judgment because Mottahedeh's notice of appeal was filed more than sixty days after entry of judgment. *See* Fed. R. App. P. 4(a)(1)(B); *Hostler v. Groves*, 912 F.2d 1158, 1160 (9th Cir. 1990) (“[W]e must address the question [of appellate jurisdiction] *sua sponte*.”); *Miller v. Marriott Int'l, Inc.*, 300 F.3d 1061, 1063 (9th Cir. 2002) (“The filing of an effective notice of appeal is a jurisdictional requirement which cannot be waived.”). The motion for reconsideration of the denial of Mottahedeh's motion to suppress evidence did not toll the time to appeal from the judgment. *See* Fed. R. App. P. 4(a)(4)(A) (listing tolling motions).

DISMISSED.