strictly construed against removal jurisdiction." Emrich v. Touche Ross & Co., 846 F.2d 1190, 1195 (9th Cir. 1988). "Federal jurisdiction must be rejected if there is any doubt as to the right

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of removal in the first instance." *Gaus v. Miles, Inc.*, 980 F.2d 564, 566 (9th Cir. 1992). As explained below, defendant has failed to meet their burden.

Defendant's notice of removal is predicated upon the court's federal question jurisdiction. Dckt. No. 1 at 2 (citing 28 U.S.C. §§ 1441(b), 1446(a)). Defendant contends that plaintiff alleges claims under the Federal Fair Debt Collections Act (FDCPA), the Real Estate Settlement Procedures Act (RESPA), the Truth in Lending Act (TILA), Generally Accepted Accounting Principles (GAAP), and the Universal Commercial Code (UCC). *Id.* at 3. However, a review of the complaint reveals that plaintiff does not allege any federal claims; instead, plaintiff alleges only unlawful detainer under state law. *Id.* at 88 (Compl.). Therefore, because defendant has not adequately established that plaintiff's complaint alleges a federal claim, the court lacks subject matter jurisdiction and must remand the case. *See* 28 U.S.C. § 1447(c).

Accordingly, IT IS RECOMMENDED that the above-captioned case be REMANDED to the Superior Court of the State of California in and for the County of Sacramento.

These findings and recommendations are submitted to the United States District Judge assigned to the case, pursuant to the provisions of 28 U.S.C. § 636(b)(l). Within fourteen days after being served with these findings and recommendations, any party may file written objections with the court and serve a copy on all parties. Such a document should be captioned "Objections to Magistrate Judge's Findings and Recommendations." Any reply to the objections shall be served and filed within fourteen days after service of the objections. Failure to file objections within the specified time may waive the right to appeal the District Court's order.

<sup>&</sup>lt;sup>1</sup> Nor has defendant established that this court has diversity jurisdiction.

<sup>&</sup>lt;sup>2</sup> It is also unclear whether the notice of removal was timely. Although defendant contends that his notice of removal "is timely pursuant to 28 U.S.C. § 1441(b) because it [was] filed before proper service of the Notice of the Trial was made on Defendant," it is unclear whether the notice of removal was "filed within thirty days after the receipt by the defendant, through service or otherwise, of a copy of the initial pleading setting forth the claim for relief upon which such action or proceeding is based, or within thirty days after the service of summons upon the defendant if such initial pleading has then been filed in court and is not required to be served on the defendant, whichever period is shorter." 28 U.S.C. § 1446(b).

Turner v. Duncan, 158 F.3d 449, 455 (9th Cir. 1998); Martinez v. Ylst, 951 F.2d 1153, 1157 (9th
Cir. 1991).
SO ORDERED.
Dated: May 17, 2010. EDMUND F. BRENNAN
UNITED STATES MAGISTRATE JUDGE