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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

 Petitioner,

 v.

JAMES W INGRAM,

 Respondent.

Case No. 1:16-cv-01663-AWI-SAB

ORDER VACATING FEBRUARY 22, 2017
HEARING

(ECF No. 4)

Petitioner United States of America filed a petition to enforce an Internal Revenue Service (“IRS”) summons on November 2, 2016. (ECF No. 1.) On November 7, 2016, an order issued requiring Respondent James W. Ingram to show cause why the IRS summons should not be enforced. (ECF No. 4.) On January 6, 2017, Petitioner filed a motion to permit alternate service which was denied on January 10, 2017. (ECF Nos. 8, 10.) On January 12, 2017, a certificate of service was filed. (ECF No. 11.)

The November 7, 2016 order to show cause required Respondent to file and serve his defense or opposition to the petition to enforce the summons at least ten days prior to the hearing. (ECF No. 4 at 2.) The hearing is to be held in less than ten days and Respondent has not filed a response or otherwise responded to the November 7, 2016 order.

The Local Rules of the Eastern District of California provide that “No party will be entitled to be heard in opposition to a motion at oral arguments if opposition to the motion has not

1 been timely filed by that party.” L.R. 230(c). Therefore, the previously scheduled hearing set on
2 February 22, 2017 shall be vacated.

3 Accordingly, the hearing set for February 22, 2017, at 10:00 a.m. in Courtroom 9 is
4 HEREBY VACATED. The parties will not be required to appear at that time.

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6 IT IS SO ORDERED.

7 Dated: February 15, 2017


UNITED STATES MAGISTRATE JUDGE

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