

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,
Plaintiff,
v.
DONALD M. WANLAND, JR.,
Defendant.

No. 2:13-cv-2343-KJM-KJN PS

ORDER

On August 29, 2017, the district judge granted defendant’s motion for relief under Rule 60(b)(1), reopened the case, vacated her order adopting the undersigned’s findings and recommendations, and remanded the proceedings on summary judgment to the undersigned for reconsideration in light of defendant’s declaration filed at ECF No. 99. (ECF No. 106.)

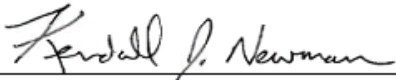
Before consideration of the declaration with respect to summary judgment proceedings, the court finds it appropriate to provide the United States with an opportunity to respond to that declaration. The United States shall file a response to defendant’s declaration filed at ECF No. 99 no later than September 14, 2017. The response shall specifically address whether, in light of the declaration, the entry of summary judgment with respect to the tax years 1996-1998 remains appropriate.

Thereafter, the matter will be submitted for decision on the record and written briefing. If the court subsequently determines that oral argument or supplemental briefing is necessary, the

1 parties will be notified.

2 IT IS SO ORDERED.

3 Dated: August 31, 2017

4 
5 _____
6 KENDALL J. NEWMAN
7 UNITED STATES MAGISTRATE JUDGE
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28