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UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF CALIFORNIA

BOTTOMLINE LAWYERS PC,  
Petitioner,  
v.  
UNITED STATES OF AMERICA,  
Respondent.

No. 2:13-mc-0127 GEB DAD

ORDER AND FINDINGS AND  
RECOMMENDATIONS

Petitioner Bottomline Lawyers PC, proceeding through attorney Richard A. Hall, filed a petition to quash an Internal Revenue Service (“IRS”) summons pursuant to 26 U.S.C. § 7609(b)(2). The case has been referred to the undersigned U.S. Magistrate Judge pursuant to Local Rule 302(c)(10).

On January 8, 2014, respondent filed a motion to dismiss the petition and noticed the matter for hearing before the undersigned on February 14, 2014. (Dkt. No. 5.) Therein, respondent asserts that petitioner’s petition to quash summons should be dismissed because the IRS summons at issue has been withdrawn, thus rendering the petition moot. (Id. at 1-2.) On January 31, 2014, petitioner filed a notice of non-opposition to respondent’s motion to dismiss. (Dkt. No. 6.) Therein, petitioner states that it does not oppose the dismissal of its petition to

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1 quash summons.<sup>1</sup> (Id. at 1.)

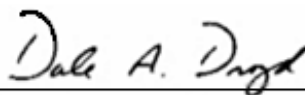
2 Accordingly, IT IS ORDERED that the February 14, 2014 hearing of respondent's motion  
3 to dismiss is vacated.

4 Also, IT IS HEREBY RECOMMENDED that:

- 5 1. Respondent's January 8, 2014 motion to dismiss (Dkt. No. 5) be granted;
- 6 2. Petitioner's petition to quash filed December 11, 2013 (Dkt. No. 2) be  
7 dismissed without prejudice; and
- 8 3. This case be closed.

9 These findings and recommendations are submitted to the United States District Judge  
10 assigned to the case, pursuant to the provisions of 28 U.S.C. § 636(b)(1). Within fourteen days  
11 after being served with these findings and recommendations, any party may file written  
12 objections with the court and serve a copy on all parties. Such a document should be captioned  
13 "Objections to Magistrate Judge's Findings and Recommendations." Any reply to the objections  
14 shall be served and filed within seven days after service of the objections. The parties are advised  
15 that failure to file objections within the specified time may waive the right to appeal the District  
16 Court's order. See Martinez v. Ylst, 951 F.2d 1153 (9th Cir. 1991).

17 Dated: February 10, 2014

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20 DALE A. DROZD  
21 UNITED STATES MAGISTRATE JUDGE

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27 <sup>1</sup> Petitioner also states, however, that "neither petitioner nor its designated agent have been  
28 informed in writing that the Summons in question has been withdraw as required by law." (Dkt.  
No. 6 at 1.) Accordingly, the undersigned will recommend that petitioner's petition be dismissed  
without prejudice.