1	TAMARA W. ASHFORD Acting Assistant Attorney General	
2	Ç ,	
3	RICHARD A. SCHWARTZ (CA Bar No. 2674 Trial Attorney, Tax Division	59)
4	U.S. Department of Justice P.O. Box 683	
5	Ben Franklin Station Washington, D.C. 20044 Telephone: (202) 307-6322	
6	Of Counsel	
7	BENJAMIN B. WAGNER United States Attorney	
8	Attorneys for the United States of America	
9	IN THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF CALIFORNIA	
10	UNITED STATES OF AMERICA,)
11	Plaintiff,	Case No. 2:14-cv-00578-MCE-AC
12	v.	ORDER GRANTING MOTION FOR EXTENSION AND TO SERVE BY
13	THE ESTATE OF CIPRIANO ESPINOR; MICHAEL C. ESPINOR, in his individual	PUBLICATION
14	capacity and in his capacity as Co-Executor of the ESTATE OF CIPRIANO ESPINOR and as	Date: July 24, 2014 Time: 2:00 p.m. Judge: Morrison C. England
15	Trustee of the ESPINOR FAMILY TRUST; TONI HICKS, in her individual capacity and	Place: Courtroom 7, 14th floor
16	in her capacity as Co-Executor of the ESTATE OF CIPRIANO ESPINOR and as Trustee of))
17	the ESPINOR FAMILY TRUST; MARTHA ESPINOR; JOHN S. ESPINOR; RICHARD S.))
18	ESPINOR; PAULINE DIBATTISTA; S&P SHEET METAL, LLC; and WELLS FARGO))
19	BANK, N.A.,))
20	Defendants.))
21	Upon consideration of the United States'	yunonnosad Mation to Sarva By Publication and
22	Upon consideration of the United States' unopposed Motion to Serve By Publication and	
23	For an Extension of Time, and for good cause having been shown therein,	

21

22

23

IT IS HEREBY ORDERED that the United States' Motion to Serve by Publication and For an Extension of Time (ECF No. 4) is reasonable under the circumstances and is hereby GRANTED.1

IT IS FURTHER ORDERED that, pursuant to Fed. R. Civ. P. 4(m) the United States shall have an additional 90 days to serve Defendant John S. Espinor from June 27, 2014 until September 25, 2014.

IT IS FURTHER ORDERED The United States shall serve Defendant John S. Espinor by publication. Plaintiff is hereby ORDERED to serve Defendant John S. Espinor, in English, by publication in the Tahoe Daily Tribune, as prescribed by California Code of Civil Procedure § 415.50(b), (c) and California Government Code § 6064, on or before September 25, 2014. Such service by publication in the Tahoe Daily Tribune shall take place once a week for four consecutive weeks, on the same day each week. If an address for John S. Espinor is ascertained before expiration of the time prescribed for publication of the summons, a copy of the summons, the complaint, and the order for publication shall be mailed forthwith to that address.

Dated: July 25, 2014

MORRISON C. ENGLAND, JR., CHIEF JUDGE

UNITED STATES DISTRICT COURT

¹ Because oral argument was not of material assistance, the Court ordered this matter submitted on the briefs. E.D. Local Rule 230(g)