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 8 **IN THE UNITED STATES DISTRICT COURT**  
 9 **EASTERN DISTRICT OF CALIFORNIA**

10  
 11 UNITED STATES OF AMERICA,

12 Petitioner,

13 v.

14 VIRGINIA M. ELSE,

15 Respondent.

**2:17-CV-001021-KJM-KJN**

**ORDER GRANTING PETITIONER UNITED STATES LEAVE TO SERVE RESPONDENT BY ALTERNATE PROCESS SERVICE**

**Taxpayer: VIRGINIA M. ELSE**

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 19 The Court has duly considered and hereby GRANTS Petitioner United States of  
 20 America's *ex parte* motion to permit it to serve process pertaining to this tax summons  
 21 enforcement proceeding by means other than those allowed by Fed. R. Civ. P. 4(e).  
 22 Accordingly, Petitioner is permitted to serve respondent Virginia M. Else with process, to  
 23 include a copy of all documents filed in this matter to date, by the following means:

- 24 1. Send a copy of the process by regular U.S. Mail to the respondent at her residence,  
 25 located at 2971 Lemitar Way, Sacramento, California 95833 and to her P.O. Box,  
 26 P.O. Box 13681, Sacramento, California 95853-3681;  
 27 2. Send a copy of the process by Certified Mail, Return Receipt Requested, to the  
 28 respondent at her residence, located at 2971 Lemitar Way, Sacramento, California

1 95833 and to her P.O. Box, P.O. Box 13681, Sacramento, California 95853-3681;  
2 and

- 3 3. Attach a copy of the process to the front door of the respondent's residence,  
4 located at 2971 Lemitar Way, Sacramento, California 95833.


5 Service by the foregoing means is reasonably calculated to afford the respondent actual notice of  
6 the filings in this proceeding, as is required.

7 To afford the respondent an opportunity to respond to the Petition and the petitioner an  
8 opportunity to reply, the process shall be served as set forth above at least 30 days before the  
9 show cause hearing date.

10 Proof of service shall be filed with the Clerk as soon as practicable.

11 IT IS SO ORDERED.

12 Dated: June 22, 2017

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16 KENDALL J. NEWMAN  
17 UNITED STATES MAGISTRATE JUDGE  
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