

United States District Court

For the Northern District of California

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IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

No. C-06-7597 MMC

Plaintiff,

**ORDER DENYING PLAINTIFF'S
EX PARTE PETITION FOR APPROVAL
TO LEVY**

v.

PASCUAL HUIZAR,

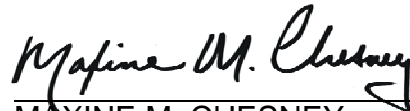
Defendant.

Before the Court is plaintiff's ex parte petition, filed December 12, 2006, for "leave to serve a levy on the principal residence of [defendant] Pascual Huizar." Plaintiff has submitted no authority permitting it to proceed ex parte with respect to the instant matter, however. Indeed, the applicable regulations provide to the contrary. See 26 C.F.R. § 301.6334-1(d) ("The petition will ask the court to issue to the taxpayer an order to show cause why the principal residence property should not be levied and will also ask the court to issue a notice of hearing.").

Accordingly, plaintiff's ex parte petition is hereby DENIED, without prejudice to plaintiff's filing, no later than January 26, 2007, an amended petition in compliance with the above-referenced regulation, along with a proposed order to show cause.

IT IS SO ORDERED.

Dated: December 14, 2006


MAXINE M. CHESNEY
United States District Judge