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

UNITED STATES OF AMERICA and
FUKEKILA MERRIDA, Revenue Officer,

Petitioners

v.

THEODORE PADUA,

Respondent

No. C-08-3714 MMC

**ORDER DENYING RESPONDENT'S
MOTION FILED MARCH 30, 2010**

On August 4, 2008, petitioners filed a Verified Petition to Enforce Internal Revenue Service Summonses, which petition the Court granted by order filed March 6, 2009.

Now before the Court is respondent's "Administrative Notice; in the Nature of Writ of Coram Nobis & a Demand for Dismissal or State the Proper Jurisdiction," filed March 30, 2010, which filing, according to respondent, is brought pursuant to Rule 4(j) of the Federal Rules of Civil Procedure.¹

Rule 4(j) sets forth the manner in which a foreign state, a state, or a local government must be served with process. See Fed. R. Civ. 4(j). Because respondent is an individual, Rule 4(j) is wholly inapplicable to him, and respondent fails to show how he is

¹In his filing, respondent misidentifies the petitioners as "The State of California Fictitious Foreign State." The actual names of the petitioners are set forth in the above caption.

1 entitled to relief under Rule 4(j). Further, to the extent the instant filing is construed as a
2 motion for reconsideration of the Court's order of March 6, 2009, respondent also fails to
3 make any showing supporting his entitlement to such relief; specifically, respondent fails to
4 identify any cognizable basis for reconsideration. See Fed. R. Civ. P. 60(b).

5 Accordingly, respondent's motion is hereby DENIED.

6 **IT IS SO ORDERED.**

7
8 Dated: March 31, 2010

9 
10 MAXINE M. CHESNEY
11 United States District Judge