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

10 THOMAS E. SEIDEL,

No. C 09-4875 MMC

11 Plaintiff,

**ORDER DENYING PLAINTIFF VICKI
SEIDEL'S MOTION TO DISMISS
WITHOUT PREJUDICE**12 v.
13

14 UNITED STATES OF AMERICA,

15 Defendant.
/

16 VICKI SEIDEL,

No. C 10-5073 MMC

17 Plaintiff,

18 v.
19

20 UNITED STATES OF AMERICA,

21 Defendant.
/

22 FOUR RIVERS INVESTMENTS, INC.

No. C 10-5074 MMC


23 v.
2425 UNITED STATES OF AMERICA, and
26 COMMISSIONER OF INTERNAL
REVENUE,27 Defendants.
/28 Before the Court is plaintiff Vicki Seidel's motion, filed December 16, 2011, to
dismiss without prejudice her claims in the above-titled consolidated action. Defendant

1 United States of America has filed opposition to the extent the motion seeks dismissal
2 without, rather than with, prejudice. Having read and considered the parties' respective
3 written submissions, the Court deems the matter suitable for decision thereon, VACATES
4 the hearing scheduled for January 20, 2012 and rules as follows.

5 The motion to dismiss without prejudice is hereby DENIED, for the reason that Vicki
6 Seidel's claims and the claims of the other two plaintiffs are inextricably intertwined. See,
7 e.g., Hyde & Drath v. Baker, 24 F.3d 1162, 1169 (9th Cir. 1994) (denying motion to dismiss
8 where movant's claims "inextricably entangled" in ongoing lawsuit), with the potential for
9 inconsistent decisions should her claims be refiled in a separate action.

10 **IT IS SO ORDERED.**

11 Dated: January 17, 2012


MAXINE M. CHESNEY
United States District Judge