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12 UNITED STATES DISTRICT COURT
13 NORTHERN DISTRICT OF CALIFORNIA
14 SAN FRANCISCO DIVISION

15 GOLDEN WEST FORECLOSURE SERVICE,) Case No. C-14-2154-WHO
16 INC., a CALIFORNIA CORPORATION,)

17 Plaintiff,)

STIPULATION TO REMAND CASE

18 v.)

19 3066 MARKET STREET, LL, et al.,)

20 Defendants.)

21 The parties stipulate as follows:

22 1. Defendant, the United States, removed this case from the Superior Court of California on
23 May 9, 2014, as case number CGC-14-538585.

24 2. The facts contained in this stipulation are not intended to be binding, except that
25 defendant the United States disclaims an interest in the proceeds from the sale of real property that was
26 sold and is the subject of this action.

27 3. Because this case involves property that the IRS may claim an interest, the United States
28 removed the case from state court as there was a federal claim related to the federal tax lien on the

1 subject property. The action was removed by defendant the United States of America pursuant to 28
2 U.S.C. §§ 1442(a)(1) and 1444.

3 4. Since the removal was filed, counsel for the United States has discussed this action with
4 plaintiffs' counsel. The United States' claim to the proceeds from the real property sale is the sole basis
5 for federal jurisdiction. In addition, it appears as though there may be significant or numerous state law
6 issues and the United States hereby disclaims an interest in the property at issue in this case. For that
7 reason, if the state law issues are more predominant and there is no federal issue that would permit
8 federal jurisdiction over this case.

9 5. Based on the foregoing, the parties agree that this case should be remanded to the County of
10 San Francisco Superior Court, and any pending hearing in this Court should be vacated.

11 DATED: August 15, 2014

Respectfully submitted,

12 MELINDA HAAG
13 United States Attorney

14 _____/s/_____
15 THOMAS M. NEWMAN
16 Assistant United States Attorney
17 Tax Division

18 _____/s/_____
19 CHERYL ROUSE
20 Attorney for Plaintiff GOLDEN WEST
21 FORECLOSURE SERVICE, INC.

22 **ORDER**

23 Based on the parties' stipulation, the Court finds that the issues in this case arise predominantly
24 under state law. A district court may decline to exercise supplemental jurisdiction where "the district
25 court has dismissed all claims over which it has original jurisdiction." See 28 U.S.C. § 1367(c)(3); see
26 also *Bryant v. Adventist Health System/West*, 289 F. 3d 1162, 1169 (9th Cir. 2002) (holding where
27 district court grants judgment on federal claims, district court, pursuant to § 1367(c)(3), may properly
28 decline to exercise supplemental jurisdiction over remaining state law claims). Further, a district court
may decline to exercise supplemental jurisdiction over claims that "substantially predominate[] over the
claim or claims over which the district court has original jurisdiction." See 28 U.S.C. § 1367(c)(2). The
Court **DECLINES** to exercise supplemental jurisdiction over the remaining state law claims.

