1
2
3
4
5
6
7
8   UNITED STATES DISTRICT COURT

9   Northern District of California

10   Oakland Division

11

12   PAUL EUGENE VEAL,   No. C 11-04148 LB

13   Plaintiff,   **ORDER DIRECTING PLAINTIFF
                                                 TO SHOW CAUSE WHY CASE
          v.   SHOULD NOT BE DISMISSED**
14
     INTERNAL REVENUE SERVICE,
15
                        Defendant.
16   _____/

17   On November 14, 2011, the court granted Defendant United States of America's[1] motion to

18   dismiss *pro se* Plaintiff Paul Eugene Veal's complaint, which sought to enjoin the Internal Revenue

19   Service from attempting to collect taxes from Plaintiff for the years 2006-08. Order Granting

20   Motion to Dismiss, ECF No. 18 at 3-4. The court granted Plaintiff permission to file an amended

21   complaint within fourteen days if he could allege specific facts that would cure the deficiencies

22   described in the order. *Id.* No amended complaint has been filed. The court interprets Plaintiff's

23   inaction as expressing an intent not to proceed with the case. But, in an abundance of caution, the

24   court **ORDERS** Plaintiff to show cause why the case should not be dismissed for failure to

25

26   [1] The government argues that Plaintiff improperly named the Internal Revenue Service as a
27   defendant and that the United States of America should be substituted. Motion, ECF No. 11 at 1 n.1.
     The case law supports the government's contention that the proper party in this litigation is the
28   United States. *See Blackmare v. Guerre*, 342 U.S. 512, 514-15 (1952).

ORDER TO SHOW CAUSE
C 11-04148 LB

1 prosecute or comply with the court's order. *Cf.* Fed. R. Civ. P. 41(b); *Edwards v. Marin Park, Inc.*,

2 356 F.3d 1058, 1065 (9th Cir. 2004). Plaintiff does not have to respond or show up to the currently

3 scheduled case management conference if he does not intend to further pursue the claims raised in

4 this suit. And, if Plaintiff does not respond by February 22, 2012, the case will be dismissed.

5 **IT IS SO ORDERED.**

6 Dated: February 14, 2012

_____

7 LAUREL BEELER
   United States Magistrate Judge

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

UNITED STATES DISTRICT COURT
For the Northern District of California