E-Filed 1/28/09 1 2 3 4 5 6 7 8 IN THE UNITED STATES DISTRICT COURT 9 FOR THE NORTHERN DISTRICT OF CALIFORNIA 10 SAN JOSE DIVISION 11 UNITED STATES OF AMERICA, Case Number C 07-4128 JF (RS) 12 ORDER1 DENYING WITHOUT Plaintiff, 13 PREJUDICE DEFENDANT'S MOTION FOR ORDER RELEASING 14 v. FEDERAL TAX LIENS 15 THOMAS E. SEIDEL, [re: docket no. 65] Defendant. 16 17 18 19 20 Defendant's motion for an order releasing all federal tax liens against him is DENIED 21 22 WITHOUT PREJUDICE. Defendant's motion is premature because the government's time to appeal has not yet run. See Fed. R. App. P. 4(a)(1)(B) (providing that when the United States or 23 one of its officers or agencies is a party, a notice of appeal may be filed within sixty days after 24 entry of judgment). Should the government appeal the judgment in this case, this Court would be 25 inclined to stay any release of the liens pending appeal. However, if and when the government 26 27 28 ¹ This disposition is not designated for publication in the official reports.

Case No. C 07-4128-JF (RS)
ORDER DENYING WITHOUT PREJUDICE DEF'S MOTION FOR ORDER RELEASING FEDERAL TAX LIENS
(JFLC2)

1	files a notice of appeal, Defendant may file a properly noticed motion for release of liens, and the
2	Court will revisit the issue after it has been fully briefed.
3	IT IS SO ORDERED.
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8	DATED: 1/28/09
9	JEREMY FOGEL
10	JEREMY FOGEL United States Listrict Judge
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1	This Order has been served upon the following persons:
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3	David L. Denier david.denier@usdoj.gov
4	Randy Sue Pollock pollockesq@aol.com
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