

IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MINNESOTA

RICHARD A. COTTERMAN,)	
)	
Petitioner,)	
v.)	Case No. 10-mc-22-JNE-FLN
)	
UNITED STATES INTERNAL)	
REVENUE SERVICE; and)	
MARGARET PEREZ,)	
)	
Respondents.)	

ORDER

Before the Court is the United States’ Motion to Dismiss (docket no. 3). Because the Petitioner lacks standing to bring a Petition to Quash an Internal Revenue Service summons issued to him personally under 26 U.S.C. § 7602, and for the reasons stated in the Motion,

IT IS HEREBY ORDERED that the United States’ Motion to Dismiss (docket no.3) is **GRANTED**.

ORDERED this 21st day of July, 2010.

s/ Joan N. Ericksen
JOAN N. ERICKSEN
UNITED STATES DISTRICT JUDGE