

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEBRASKA

IDEAL PRODUCTS LLC,	)	8:12CV355
	)	
Petitioner,	)	
	)	
v.	)	<b>MEMORANDUM</b>
	)	<b>AND ORDER</b>
UNITED STATES OF AMERICA,	)	
INTERNAL REVENUE SERVICE,	)	
and BROCK ZEEB, IRS Agent,	)	
	)	
Respondents.	)	

This matter is before the court on its own motion. Based on the allegations contained in the pending Petition to Quash Third Party Summons (“Petition”), Petitioner is a limited liability company headquartered in Plymouth, Indiana. (Filing No. [1](#).) Petitioner, acting through its President, William Emerick, has filed its Petition pro se. However, a corporation, partnership, or other legally created entity can appear in the federal courts of the United States only through licensed counsel. *Rowland v. Cal. Men’s Colony*, 506 U.S. 194, 201-202 (1993).

IT IS THEREFORE ORDERED that:

1. Petitioner must appear in this court through counsel. On or before October 31, 2012, any counsel retained by Petitioner to represent its interests herein must file an entry of appearance in accordance with [NEGenR 1.3\(d\)](#). In the absence of the filing of a valid appearance by counsel, this case will be dismissed without prejudice and without further notice.

2. The Clerk of the court is directed to set a pro se case management deadline in this case with the following text: October 31, 2012: deadline for entry of appearance of Petitioner’s counsel.

DATED this 10th day of October, 2012.

BY THE COURT:

*s/ John M. Gerrard*  
United States District Judge

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