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UNITED STATES DISTRICT COURT

DISTRICT OF NEVADA

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UNITED STATES OF AMERICA,	
	Petitioner,
VS.	
THEODORE LEE,	
	Respondent.

Case No.: 2:12-cv-01994-GMN-PAL

ORDER

9 Before the Court is Petitioner's Motion to Dismiss (ECF No. 42) and supporting
10 Memorandum and Declaration (ECF Nos. 43 and 44). Respondent filed a Response in
11 Opposition to Petitioner's Motion (ECF No. 48), and Petitioner filed its Reply (ECF No. 51).

The Court has read the pleadings filed by the parties, and as the Petitioner sets forth in its Motion to Dismiss, the Respondent has complied with the IRS summons and therefore the United States seeks no further relief from this Court. However, as the Petitioner also states, the Respondent refuses to stipulate to the dismissal of this action. The Court agrees with the Petitioner that since there is nothing further to prosecute, dismissal of this action is appropriate.

Accordingly,

IT IS HEREBY ORDERED that Petitioner's Motion to Dismiss (ECF No. 42) is hereby **GRANTED** and this case is **DISMISSED**.

IT IS FURTHER ORDERED that the Motion to Stay (ECF No. 45), and the Motion to Strike (ECF No. 55), are hereby **DENIED as moot**.

The Clerk of Court is directed to close the case.

DATED this 20th day of November, 2014.

Gloria M. Navarro, Chief Judge United States District Court