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UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

LOREN A. DEAN,

 Plaintiff,

 v.

INTERNAL REVENUE SERVICE,

 Defendant.


Case No. C05-5352FDB

ORDER GRANTING MOTION FOR
RECONSIDERATION, VACATING
DISMISSAL AND JUDGMENT AND
REINSTATING CAUSE OF ACTION

This cause of action was dismissed for lack of jurisdiction because Plaintiff's prior administrative claim with the IRS was untimely filed. Counsel for the United States has now learned that Plaintiff's refund suit allegedly concerns a net operating loss from year 1998 and that it, therefore, appears that Plaintiff timely brought this action before this Court. Accordingly, Defendant has no objection to the Court's granting Plaintiff's Motion for Reconsideration.

NOW, THEREFORE, IT IS ORDERED: Plaintiff's Motion for Reconsideration [Dkt. # 16] is GRANTED and the Order of Dismissal [Dkt. # 14] and Judgment [Dkt. # 15] are VACATED and this cause of action is reinstated.

DATED this 17th day of February, 2006.



FRANKLIN D. BURGESS
UNITED STATES DISTRICT JUDGE