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 DISTRICT OF NEVADA                      DEPUTY

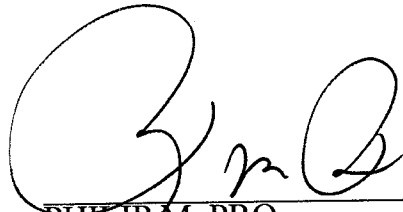
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UNITED STATES OF AMERICA,  Plaintiff,  v.  IRWIN A. SCHIFF,  Defendant.	}	CV-S-01-0895-PMP (LRL)  <u>ORDER</u>
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The Court having read and considered Defendant Schiff's Motion to Dismiss this Action because No Statute Makes Defendant "Liable" for the Taxes at Issue (Doc. #102), filed September 3, 2004, Plaintiff's Opposition thereto (Doc. #105), filed September 17, 2004, and Defendant's Reply (Doc. #106), filed September 3, 2004, and good cause appearing,

IT IS ORDERED that Defendant Schiff's Motion to Dismiss this Action because No Statute Makes Defendant "Liable" for the Taxes at Issue (Doc. #102) is DENIED. Defendant Schiff is advised that because the Court previously has denied his Motion to Reconsider (Order dated August 16, 2004), his sole recourse is to seek an appeal with the United States Court of Appeals for the Ninth Circuit.

DATED: January 18, 2005

  
 PHILIP M. PRO  
 Chief United States District Judge