

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re:)	
)	
Brett Richard Hanson,)	Bankr. No. 04-44584
)	
)	Chapter 7 Case
)	
Debtor(s).)	
_____)	

**United States’ Brief in Support of the
United States Trustee’s Motion to Dismiss**

The United States joins in the United States Trustee’s Motion to Dismiss Hanson’s most recent bankruptcy filing. As the United States Trustee emphasizes, Hanson has repeatedly filed for bankruptcy to “delay collection efforts by creditors,”¹ specifically, the United States.

On October 14, 2003, in the case of *Hanson v. United States*, Adv. No. 02-4180 (Bankr.D. Minn. Oct. 14, 2003), this Court entered judgment in favor of the United States and against Brett Hanson, finding that Hanson was a responsible person for unpaid trust-fund liabilities. Shortly thereafter, on December 31, 2003, in the case of *United States v. Hanson*, Civil No. 0:03CV6562 (D.Minn.), the United States filed a complaint against Hanson, seeking to reduce federal tax assessments to judgment, to foreclose federal tax liens on Hanson’s house, and to sell the house to partially satisfy Hanson’s estimated \$700,000 federal tax liability for unpaid trust-fund liabilities.

¹United States’ Trustee’s Motion, ¶ 15.

Hanson's bankruptcy filings since the district court complaint was filed in December of 2003 have frustrated the United States' ability to prosecute the district court foreclosure case and thus to collect on the tax owed. For this reason, the United States joins in the United States Trustee's Motion.

Because the United States joins in the United States Trustee's argument and does not intend to offer an argument at the oral argument in this case, it requests to be relieved of the requirement to appear personally at the hearing.

Dated: September 17, 2004

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s/ Michael R. Pahl

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