

**DISTRICT COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. CROIX**

MICHAEL W. FOSTER,

Petitioner,

v.

**VIRGIN ISLANDS BUREAU OF INTERNAL
REVENUE,**

Respondent.

Civil Action No. 2013-0089

Attorneys:

Michael W. Foster, *pro se*

St. Croix, U.S.V.I.

For the Petitioner

Raymond T. James, Esq.,

St. Croix, U.S.V.I.

For the Respondent

ORDER

UPON CONSIDERATION of Respondent Virgin Islands Bureau of Internal Revenue's Motion to Dismiss (Dkt. No. 9), the entire record herein, and for the reasons stated in the accompanying Memorandum Opinion, filed contemporaneously herewith, it is hereby

ORDERED that Respondent's Motion to Dismiss is **DENIED**; and it is further

ORDERED that Petitioner shall have up to and including **April 30, 2015** within which to amend his petition to name the proper respondent and perfect service of process.

SO ORDERED.

Date: March 31, 2015

_____/s/_____
WILMA A. LEWIS
Chief Judge