DOCKET NO. 22-CCB-0078

United States Copyright Claims Board

| Helayne Seidman | V | Golden Tax Relief LLC |
|--|---|-----------------------|
| CLAIMANT | | RESPONDENT |
| | | |
| ORDER DISMISSING CLAIM WITHOUT PREJUDICE | | |

PLEASE READ CAREFULLY

The respondent submitted an opt-out notice for this claim within the 60-day opt-out period. 17 U.S.C. § 1506(i). The Copyright Claims Board (Board) dismisses the claim without prejudice and closes case 22-CCB-0078. 37 C.F.R. § 223.1(a).

A claim that is dismissed by the Board without prejudice following the submission of an opt-out notice may then be filed in federal court. However, if the claimant attempts to refile a claim in the CCB against the same respondent, covering in substance the same acts and the same theories of recovery as in this proceeding, the Board will again dismiss the claim, unless the claimant can demonstrate that the respondent affirmatively agreed to have the dispute resubmitted to the Board for resolution. 37 C.F.R. § 223.1(i).

| Date: | December 20, 2022 |
|-------|-------------------|
| Copyr | ight Claims Board |