

**UNITED STATES DISTRICT COURT  
DISTRICT OF CONNECTICUT**

ELFIRE, LLC,	:	
	:	
Plaintiff,	:	
	:	
v.	:	Civil No. 3:05cv803 (MRK)
	:	
SPRAY (PARCEL 6) PARTNERSHIP,	:	
ET AL.,	:	
	:	
Defendants.	:	

**RULING AND ORDER**

\_\_\_\_\_ Having reviewed the submissions of the Plaintiff and having conferred with the parties on the record via telephonic conference on May 19, 2005, the Court hereby DENIES Plaintiff's request for a temporary restraining order as set forth in Plaintiffs' complaint [**doc. #1**] for the following two reasons.

First, the Court is prohibited from granting Plaintiff the relief it seeks by the Tax Injunction Act, 28 U.S.C. § 1341, which states:

The district courts shall not enjoin, suspend or restrain the assessment, levy or collection of any tax under State law where a plain, speedy and efficient remedy may be had in the courts of such State.

Nothing contained in the Plaintiff's papers or stated during the telephonic conference has persuaded the Court that Connecticut failed to afford Plaintiff a "plain, speedy and efficient remedy." *See Finzie v. City of Bridgeport*, 880 F. Supp. 89, 93-95 (D. Conn. 1995).

Second, the Court would in any event abstain from asserting jurisdiction over this action pursuant to the *Younger* abstention doctrine. The *Younger* abstention doctrine requires federal courts to abstain from asserting jurisdiction over "federal constitutional claims that involve or call into question ongoing state proceedings." *Diamond "D" Constr. Corp. v. McGowan*, 282 F.3d

191, 198 (2d Cir. 2002). Plaintiff has not persuaded the Court that either the "bad faith" or "extraordinary circumstances" exceptions to the *Younger* doctrine are present in this case. *Sica v. Connecticut*, 331 F. Supp. 2d 82, 85 (D. Conn. 2004) (citing *Diamond "D"*, 282 F.3d at 197)).

For the aforementioned reasons, the Court DENIES Plaintiff's request for a temporary restraining order set forth in Plaintiffs' complaint [**doc. #1**]. In light of this ruling which was also issued to the parties orally on May 19, 2005 at the conclusion of the telephonic conference, the Court expects that the sale of Plaintiff's property went forward as planned on May 22, 2005. *See* Compl. at 2. Accordingly, the Court directs Plaintiff to, on or before **June 13, 2005**: (1) inform the Court whether the present action has been rendered moot as a result of the property sale; and (2) if the action is not moot, file an amended complaint.

IT IS SO ORDERED.

/s/ Mark R. Kravitz  
United States District Judge

**Dated at New Haven, Connecticut on May 23, 2005.**