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8 IN THE UNITED STATES DISTRICT COURT FOR THE  
9 EASTERN DISTRICT OF CALIFORNIA  
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11 UNITED STATES OF AMERICA, and  
ALEX ALARCON, JR., Revenue  
12 Officer, Internal Revenue Service,

13 Petitioners,

14 v.

15 MARTIN FLORES,

16 Respondent.  
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2:09-mc-00075-MCE-EFB

**ORDER ADOPTING  
MAGISTRATE JUDGE'S  
FINDINGS AND  
RECOMMENDATIONS AND  
ENFORCING I.R.S. SUMMONS**

Taxpayer: MR. MARTIN FLORES  
and MRS. EDUVIJES A. FLORES

19 The United States and Revenue Officer Alex Alarcon, Jr., here petition for  
20 enforcement of an I.R.S. summons. The matter was placed before United States  
21 Magistrate Judge Edmund F. Brennan under 28 U.S.C. § 636 *et seq.* and Local Rule 73-  
22 302. On August 21, 2009, Judge Brennan issued an Order to Show Cause, ordering the  
23 respondent, Martin Flores, to show cause why the I.R.S. summons issued to him on May  
24 6, 2009, should not be enforced. The Petition, Points and Authorities, and Order to Show  
25 Cause were effectively served upon the respondent. Respondent did not file an  
26 opposition to enforcement under paragraph on page 3 of the Order to Show Cause.

27 Judge Brennan presided at the show-cause hearing on December 2, 2009, at which  
28 respondent failed to appear. On December 18, 2009, Judge Brennan filed Findings and

1 Recommendations, finding that the requirements for summons enforcement had been  
2 satisfied and recommending that the summons be enforced. Neither side filed objections  
3 to the Magistrate Judge's findings and recommendations.

4 I have reviewed the entire record de novo under 28 U.S.C. § 636(b)(1)(C) and  
5 Local Rule 72-304. I am satisfied that the Magistrate Judge's findings and  
6 recommendations are supported by the record and by proper analysis, and that the  
7 requested and unopposed summons enforcement should be granted. Accordingly, it is  
8 hereby ORDERED as follows:

9 1. The Magistrate Judge's Findings and Recommendations Re: I.R.S. Summons  
10 Enforcement, filed December 18, 2009, are ADOPTED IN FULL.

11 2. The I.R.S. summons issued to respondent, Martin Flores, is ENFORCED.

12 3. Respondent, Martin Flores, is ORDERED to appear at the I.R.S. offices at 4330  
13 Watt Avenue, Sacramento, California, 95821, before Revenue Officer Alex Alarcon, Jr.,  
14 or his designated representative, within 21 days of the issuance of this order, or at an  
15 alternate time and date to be set by Revenue Officer Alarcon, then and there to be sworn,  
16 to give testimony, and to produce for examining and copying the books, checks, records,  
17 papers and other data demanded by the summons, the examination to continue from day  
18 to day until completed.

19 It is SO ORDERED.

20 Dated: January 6, 2010

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22 MORRISON C. ENGLAND, JR.  
23 UNITED STATES DISTRICT JUDGE  
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