

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF ARKANSAS

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Case No. 4:08-mc-00019-WRW
)	
KATHLEEN C. JENKINS,)	
)	
Respondent.)	

ORDER

Before the Court is the United States' Petition to Enforce an Internal Revenue Service Summons issued to the respondent, Kathleen C. Jenkins. On November 20, 2008, the Court issued an order to show cause why the respondent should not be compelled to obey the summons. The Court ordered the respondent to appear before the Court on January 6, 2009 at 10 a.m., and to present any defense or opposition to the petition at least 14 days prior to the hearing. The respondent did not file any documents with the Court and failed to appear at the show cause hearing.

The United States, through its petition and affidavit of Revenue Agent J. Katherine Smith, has demonstrated that the investigation is being conducted for a legitimate purpose, that the inquiries may be relevant to that purpose, that the information sought is not already within the Commissioner's possession, and that the administrative steps required by the Internal Revenue Code have been substantially followed. Therefore,

IT IS HEREBY ORDERED that the United States' Petition to Enforce Internal Revenue Service Summons (docket no. 1) is **GRANTED**.

IT IS FURTHER ORDERED that the respondent, Kathleen C. Jenkins, appear before Revenue Agent J. Katherine Smith, phone number (501) 538-9347, at the Internal Revenue Service, 700 W. Capitol Ave., Room 4202, Little Rock, AR 72201, on Tuesday, February 3, 2009, at 2:00 p.m., to provide the summoned testimony and documents.

IT IS FURTHER ORDERED that the United States shall be serve this Order upon the respondent and that proof of service shall be filed with the Clerk as soon as practicable.

ORDERED this 13th day of January, 2009.

/s/ Wm. R. Wilson, Jr
UNITED STATES DISTRICT JUDGE