

NOV 18 2009

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

JAMES W. MCGORMACK, CLERK  
By: T. Downs  
DEP CLERK

UNITED STATES OF AMERICA, )  
)  
Petitioner )  
)  
VS. )  
)  
PAUL E. FOWLER, )  
)  
Respondent )

Case No. 4:09-MC-00025

ORDER ENFORCING IRS SUMMONS

This matter is before the Court on the United States' Petition to Enforce an IRS Summons (Docket #1). The Respondent, Paul E. Fowler, filed a Response to the United States' Petition on November 17, 2009, in which Respondent states he does not object to the enforcement of the IRS Summons. The Court has reviewed the case file and now, it is accordingly,

ORDERED, ADJUDGED AND DECREED that:

1. This Court has jurisdiction over this action pursuant to 26 U.S.C. §§ 7402 and 7604(a) and by 28 U.S.C. §§ 1340 and 1345;
2. The United States has adduced evidence sufficient to meet the required burden, as articulated in *United States v. Powell*, 379 U.S. 48 (1964), by showing that the summons was issued for a legitimate purpose, that it seeks information that may be relevant to that purpose, the information sought is not already within the IRS's possession, and all the administrative steps have been satisfied in accordance with the Internal Revenue Code; and

3. Respondent, Paul E. Fowler, shall fully obey the subject summons and each requirement to attend, testify, and/or produce that is called for by the terms of the Summons, before Revenue Agent Yvonne Taylor, or any other proper officer or employee of the IRS, at such time and place as may be set by Revenue Agent or any other officer or employee of the IRS

The United States' Petition to Enforce (Docket #1) is GRANTED. The Clerk is directed to close the case.

IT IS SO ORDERED this 18<sup>th</sup> day of November, 2009.



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HON. WILLIAM R. WILSON  
United States District Judge