

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

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
v.)	Case Number 4:09-mc-00027-JMM
)	
PAUL FOWLER, INC.,)	
)	
Respondent.)	
_____)	

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 Fowler, Inc., filed an Amended Response to the United States’ petition on October 22, 2009, initially objecting to enforcement, and then, on October 28, 2009, filed a Second Amended Answer withdrawing that objection. The Court has reviewed the case file and now, it is accordingly,

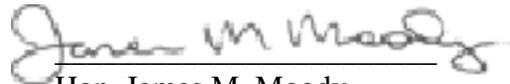
ORDERED, ADJUDGED AND DECREED that:

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 Fowler, Inc. 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 proper 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 29th day of October, 2009.

A handwritten signature in cursive script, appearing to read "James M. Moody", written in black ink over a horizontal line.

Hon. James M. Moody
United States District Judge
United States District Judge