

1 THOMAS P. O'BRIEN  
 United States Attorney  
 2 SANDRA R. BROWN  
 Assistant United States Attorney  
 3 Chief, Tax Division  
 DANIEL LAYTON (SBN 240763)  
 4 Assistant United States Attorney  
 Room 7211 Federal Building  
 5 300 North Los Angeles Street  
 Los Angeles, CA 90012  
 6 Telephone: (213) 894-6165  
 Facsimile: (213) 894-0115  
 7 Email: Daniel.Layton@usdoj.gov

8 Attorneys for Petitioner  
 United States of America

9 UNITED STATES DISTRICT COURT  
 10 CENTRAL DISTRICT OF CALIFORNIA  
 11 CENTRAL DIVISION  
 12

13 United States of America, ) Case No. CV 08-7209 DSF  
 )  
 14 Petitioner, ) Order to Show Cause  
 )  
 15 vs. )  
 )  
 16 Lorenzo Cuellar, )  
 )  
 17 Respondent. )  
 18 )

19 Upon the Petition and supporting Memorandum of Points and  
 20 Authorities, and the supporting Declaration in Support of  
 21 Petition to Enforce Internal Revenue Service Summons, the Court  
 22 finds that Petitioner has established its *prima facie* case for  
 23 judicial enforcement of the subject Internal Revenue Service  
 24 (IRS) summons. See United States v. Powell, 379 U.S. 48, 57-58,  
 25 85 S.Ct. 248, 13 L.Ed.2d 112 (1964).

26 Therefore, **IT IS ORDERED** that Respondent appear before this  
 27 District Court of the United States for the Central District of  
 28 California, at the following address on specified dated and

1 time, and show cause why the testimony and production of books,  
2 papers, records, and other data demanded in the subject IRS  
3 summons should not be compelled:

4 Date: Monday, January 12, 2009

5 Time: 11:00 a.m.

6 Courtroom: 840

7 Address:  United States Courthouse

8 312 N. Spring Street, Los Angeles, California, 90012

9 XX Roybal Federal Building and United States

10 Courthouse

11 255 E. Temple Street, Los Angeles, California, 90012

12  Ronald Reagan Federal Building and United States

13 Courthouse

14 411 West Fourth Street, Santa Ana, California, 92701

15  Brown Federal Building and United States Courthouse

16 3470 Twelfth Street, Riverside, California, 92501

17  
18 **IT IS FURTHER ORDERED** that copies of the following  
19 documents be served on Respondent by personal delivery or  
20 certified mail:

21 1. This Order; and

22 2. The Petition, Memorandum of Points and Authorities, and  
23 accompanying Declaration.

24 Service may be made by any employee of the IRS or the United  
25 States Attorney's Office.

26 **IT IS FURTHER ORDERED** that within ten (10) days after  
27 service upon Respondent of the herein described documents,  
28 Respondent shall file and serve a written response, supported by

1 appropriate sworn statements, as well as any desired motions.  
2 If, prior to the return date of this Order, Respondent files a  
3 response with the Court stating that Respondent does not oppose  
4 the relief sought in the Petition, nor wish to make an  
5 appearance, then the appearance of Respondent at any hearing  
6 pursuant to this Order to Show Cause is excused, and Respondent  
7 shall comply with the summons within ten (10) days thereafter.

8 **IT IS FURTHER ORDERED** that all motions and issues raised by  
9 the pleadings will be considered on the return date of this  
10 Order. Only those issues raised by motion or brought into  
11 controversy by the responsive pleadings and supported by sworn  
12 statements filed within ten (10) days after service of the  
13 herein described documents will be considered by the Court. All  
14 allegations in the Petition not contested by such responsive  
15 pleadings or by sworn statements will be deemed admitted.

16  
17  
18 DATED: 11/10/08



19 U.S. DISTRICT COURT JUDGE

20 Respectfully submitted,

21  
22 THOMAS P. O'BRIEN  
United States Attorney  
23 SANDRA R. BROWN  
Assistant United States Attorney  
24 Chief, Tax Division

25  
26 DANIEL LAYTON  
Assistant United States Attorney  
27 Attorneys for United States of America