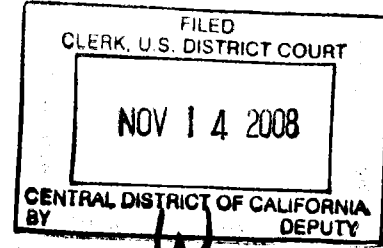


ORIGINAL

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 CENTRAL DIST. OF CALIF.
 SANTA ANA

UNITED STATES DISTRICT COURT
 CENTRAL DISTRICT OF CALIFORNIA
 SOUTHERN DIVISION

United States of America,
 Petitioner,
 vs.
 Leonardo E. Palmer,
 Respondent.

) Case No. CV08-07240- (PJWx)
)
) ~~[Proposed]~~
) Order to Show Cause

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

Therefore, IT IS ORDERED that Respondent appear before this District Court of the United States for the Central District of 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 26, 2009

5 Time: **10:00 A.M.**

6 Courtroom: **8**

7 Address: United States Courthouse

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

9 Roybal Federal Building and United States Courthouse

10 255 E. Temple Street, Los Angeles, California, 90012

11 Ronald Reagan Federal Building and United States
12 Courthouse

13 411 West Fourth Street, Santa Ana, California, 92701

14 Brown Federal Building and United States Courthouse

15 3470 Twelfth Street, Riverside, California, 92501

16
17 **IT IS FURTHER ORDERED** that copies of the following
18 documents be served on Respondent by personal delivery or
19 certified mail:

20 1. This Order; and

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

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

25 **IT IS FURTHER ORDERED** that within ten (10) days after
26 service upon Respondent of the herein described documents,
27 Respondent shall file and serve a written response, supported by
28 appropriate sworn statements, as well as any desired motions.

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

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


15
16
17 DATED: **Nov. 14, 2008**



18
19 U.S. DISTRICT COURT JUDGE

20 Respectfully submitted,

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

27 
28 DANIEL LAYTON
Assistant United States Attorney
Attorneys for United States of America