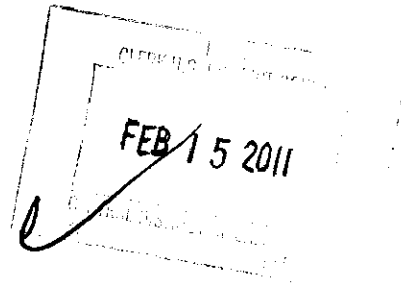


ORIGINAL

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8 Attorneys for United States of America

9 UNITED STATES DISTRICT COURT  
 10 CENTRAL DISTRICT OF CALIFORNIA  
 11

13 UNITED STATES OF AMERICA,  
 14 Petitioner,  
 15 vs.  
 16 THEODORO H. CASTRO,  
 17 Respondent.

Case No. **CV11-01121** JFW (FFM) )  
 [PROPOSED] ORDER TO SHOW CAUSE )

19 Upon the Petition and supporting Memorandum of Points and  
 20 Authorities, and the supporting Declaration to the Petition, the  
 21 Court finds that Petitioner has established its *prima facie* case  
 22 for judicial enforcement of the subject Internal Revenue Service  
 23 (MIRS) and "Service") summonses. See United States v. Powell,  
 24 379 U.S. 48, 57-58, 85 S.Ct. 248, 13 L.Ed.2d 112 (1964); see also  
 25 Crystal v. United States, 172 F.3d 1141, 1143-1144 (9<sup>th</sup> Cir.  
 26 1999); United States v. Jose, 131 F.3d 1325, 1327 (9<sup>th</sup> Cir.  
 27 1997); Fortney v. United States, 59 F.3d 117, 119-120 (9<sup>th</sup> Cir.  
 28 1995) (the Government's *prima facie* case is typically made

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FILED  
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 U.S. DISTRICT COURT  
 CENTRAL DISTRICT OF CALIF.  
 LOS ANGELES

1 through the sworn declaration of the IRS agent who issued the  
2 summons); accord, United States v. Gilleran, 992 F.2d 232, 233  
3 (9<sup>th</sup> cir. 1993).

4 **THEREFORE, IT IS ORDERED** that Respondent appear before this  
5 District Court of the United States for the Central District of  
6 California in Courtroom No. 16,

7 ~~X~~ United States Courthouse  
8 312 North Spring Street,  
9 Los Angeles, California 90012

10 \_\_\_\_\_ Roybal Federal Building and United States Courthouse  
11 255 E. Temple Street,  
12 Los Angeles, California 90012

13 \_\_\_\_\_ Ronald Reagan Federal Building and United States Courthouse  
14 411 West Fourth Street,  
15 Santa Ana, California 92701

16 \_\_\_\_\_ Brown Federal Building and United States Courthouse  
17 3470 Twelfth Street, Riverside, California 92501

18 on March 28, 2011, at 1:30 p.m.

19 and show cause why the testimony and production of books, papers,  
20 records and other data demanded in the subject Internal Revenue  
21 Service summonses should not be compelled.

22 **IT IS FURTHER ORDERED** that copies of this Order, the  
23 Petition, Memorandum of Points and Authorities, and accompanying  
24 Declaration be served ~~promptly~~ <sup>by March 7, 2011</sup> upon Respondent by any employee of  
25 the Internal Revenue Service or by the United States Attorney's  
26 Office, by personal delivery, or by leaving copies of each of the  
27 foregoing documents at the Respondent's dwelling or usual place  
28 of abode with someone of suitable age and discretion who resides

1 there, or by certified mail.

2       **IT IS FURTHER ORDERED** that within ten (10) days after  
3 service upon Respondent of the herein described documents,  
4 Respondent shall file and serve a written response, supported by  
5 appropriate sworn statements, as well as any desired motions.  
6 If, prior to the return date of this Order, Respondent files a  
7 response with the Court stating that Respondent does not desire  
8 to oppose the relief sought in the Petition, nor wish to make an  
9 appearance, then the appearance of Respondent at any hearing  
10 pursuant to this Order to Show Cause is excused, and Respondent  
11 shall be deemed to have complied with the requirements of this  
12 Order.

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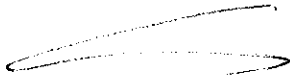
1           **IT IS FURTHER ORDERED** that all motions and issues raised by  
2 the pleadings will be considered on the return date of this  
3 Order. Only those issues raised by motion or brought into  
4 controversy by the responsive pleadings and supported by sworn  
5 statements filed within ten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

9  
10 DATED: 2/15/14

  
United States District Judge

11  
12 Presented By:

13 ANDRÉ BIROTTE JR.  
United States Attorney  
14 SANDRA R. BROWN  
Assistant United States Attorney  
15 Chief, Tax Division

16  
  
17  
18 TAMAR KOUYOUMJIAN  
Assistant United States Attorney  
Attorneys for United States of America  
19 Petitioner