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9 UNITED STATES DISTRICT COURT  
 10 CENTRAL DISTRICT OF CALIFORNIA  
 11 WESTERN DIVISION  
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<p>13 United States of America,</p> <p>14       Petitioner,</p> <p>15       vs.</p> <p>16 Robert A. Ehlers, custodian of records  for All Star Automotive Products, Inc.,</p> <p>17       Respondent.</p> <hr style="width: 40%; margin-left: 0;"/>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p>Case No. CV 12-460 DSF (PLAx)</p> <p>[Proposed] Order to Show Cause</p>
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20       Based upon the Petition to Enforce Internal Revenue Service Summons,  
 21 Memorandum of Points and Authorities, and supporting Declaration, the Court  
 22 finds that Petitioner has established a *prima facie* case for judicial enforcement of  
 23 the subject Internal Revenue Service (IRS) summons. *See United States v. Powell*,  
 24 379 U.S. 48, 57-58, 85 S.Ct. 248, 255, 13 L.Ed.2d 112, 119 (1964).

25       **IT IS ORDERED** that Respondent appear before this District Court of the  
 26 United States for the Central District of California, at the following date, time, and  
 27 address, to show cause why the production of books, papers, records, and other  
 28 data demanded in the subject IRS summons should not be compelled:

1 Date: Monday, February 27, 2012  
2 Time: 11:00 a.m.  
3 Courtroom: 840  
4 Address:  United States Courthouse  
5 312 North Spring Street, Los Angeles, California, 90012  
6 X Roybal Federal Building and United States Courthouse  
7 255 E. Temple Street, Los Angeles, California, 90012  
8  Ronald Reagan Federal Building and United States Courthouse  
9 411 West Fourth Street, Santa Ana, California, 92701  
10  Brown Federal Building and United States Courthouse  
11 3470 Twelfth Street, Riverside, California, 92501  
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14 **IT IS FURTHER ORDERED** that copies of the following documents be served  
15 on Respondent (a) by personal delivery, (b) by leaving a copy at Respondent’s  
16 dwelling or usual place of abode with someone of suitable age and discretion who  
17 resides there, or (c) by certified mail:

- 18 1. This Order; and
- 19 2. The Petition, Memorandum of Points and Authorities, and accompanying  
20 Declaration.

21 Service may be made by any employee of the IRS or the United States Attorney’s  
22 Office.

23 **IT IS FURTHER ORDERED** that within ten (10) days after service upon  
24 Respondent of the herein described documents, Respondent shall file and serve a  
25 written response, supported by appropriate sworn statements, as well as any  
26 desired motions. If, prior to the return date of this Order, Respondent files a  
27 response with the Court stating that Respondent does not oppose the relief  
28 sought in the Petition, nor wish to make an appearance, then the appearance of

1 Respondent at any hearing pursuant to this Order to Show Cause is excused, and  
2 Respondent shall comply with the summons within ten (10) days thereafter.

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

10  
11 DATED: 1/24/12

A handwritten signature in blue ink that reads "Dale S. Fischer". The signature is written in a cursive style and is positioned above a horizontal line.

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13  
14 U.S. DISTRICT COURT JUDGE

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16 Respectfully submitted,

17 ANDRÉ BIROTTE JR.  
18 United States Attorney  
19 SANDRA R. BROWN  
20 Assistant United States Attorney  
21 Chief, Tax Division

22 /s/

23 GAVIN L. GREENE  
24 Assistant United States Attorney  
25 Attorneys for United States of America  
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