

1 ANDRÉ BIROTTE JR.
 United States Attorney
 2 SANDRA R. BROWN
 Assistant United States Attorney
 3 Chief, Tax Division
 JAMES C. HUGHES (CA SBN: 263878)
 4 Assistant United States Attorney
 Room 7211, Federal Building
 5 300 North Los Angeles Street
 Los Angeles, California 90012
 6 Telephone: (213) 894-4961
 Facsimile: (213) 894-0115
 7 Email: james.hughes2@usdoj.gov

8 Attorneys for United States of America,
 Petitioner
 9

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

13 UNITED STATES OF AMERICA,) Case No. CV12-9750 SJO(AGRx)
 14)
 Petitioner,)
 15) AMENDED ORDER TO SHOW CAUSE
 vs.)
 16)
 WILLIAM GENE B. LAUREANO,)
 17)
 Respondent.)
 18 _____)

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

1 1995) (the Government's *prima facie* case is typically made
2 through the sworn declaration of the IRS agent who issued the
3 summons); accord, United States v. Gilleran, 992 F.2d 232, 233
4 (9th cir. 1993).

5 **THEREFORE, IT IS ORDERED** that Respondent appear before this
6 District Court of the United States for the Central District of
7 California, at the following address on the specified date and
8 time, and show cause why the testimony and production of books,
9 papers, records, and other data demanded in the subject IRS
10 summons should not be compelled:

11 Date: April 8, 2013

12 TIME: 8:30 a.m.

13 Courtroom: No. 1

14 Address: United States Courthouse
15 312 North Spring Street
16 Los Angeles, CA 90012

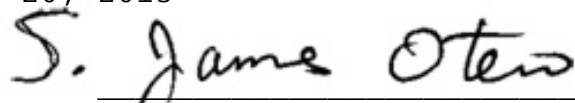
17 **IT IS FURTHER ORDERED** that copies of this Amended Order, the
18 Petition, Memorandum of Points and Authorities, and accompanying
19 Declaration be served promptly upon Respondent by any employee of
20 the Internal Revenue Service or by the United States Attorney's
21 Office, by personal delivery, or by leaving copies of each of the
22 foregoing documents at the Respondent's dwelling or usual place
23 of abode with someone of suitable age and discretion who resides
24 there, or by certified mail.

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 desire
3 to oppose 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 be deemed to have complied with the requirements of this
7 Order.

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 herein
13 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 DATED: This 20th day of February 20, 2013

18 

19 S. James Otero
20 United States District Judge

21 Presented By:

22 ANDRÉ BIROTTE JR.
23 United States Attorney
24 SANDRA R. BROWN
25 Assistant United States Attorney
26 Chief, Tax Division

27 /s/

28 JAMES C. HUGHES
Assistant United States Attorney
Attorneys for United States of America
Petitioner

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28