

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](mailto:james.hughes2@usdoj.gov)



8 Attorneys for United States of America,  
 9 Petitioner

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

13 UNITED STATES OF AMERICA, ) Case No. CV 13-00637 DDP (AGRx)  
 14 )  
 Petitioner, ) ORDER TO SHOW CAUSE  
 15 )  
 vs. )  
 16 )  
 SONIA E. VALENCIA, )  
 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 in Courtroom No. 3,

8 United States Courthouse  
9 312 North Spring Street,  
10 Los Angeles, California 90012

11 on April 1, 2013, at 10:00 a.m.,

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

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

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

27 If, prior to the return date of this Order, Respondent files a  
28 response with the Court stating that Respondent does not desire

1 to oppose the relief sought in the Petition, nor wish to make an  
2 appearance, then the appearance of Respondent at any hearing  
3 pursuant to this Order to Show Cause is excused, and Respondent  
4 shall be deemed to have complied with the requirements of this  
5 Order.

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

14  
15 DATED: February 1, 2013



16  
17 United States District Judge

18 Presented By:

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

22  
23 \_\_\_\_\_  
JAMES C. HUGHES  
24 Assistant United States Attorney  
Attorneys for United States of America  
25 Petitioner