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FILED  
 CLERK, U.S. DISTRICT COURT  
 FEB 27 2013  
 CENTRAL DISTRICT OF CALIFORNIA  
 BY DEPUTY

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 CLERK U.S. DISTRICT COURT  
 CENTRAL DIST. OF CALIF.  
 LOS ANGELES

UNITED STATES DISTRICT COURT  
 CENTRAL DISTRICT OF CALIFORNIA

**CV 13-01321 - GHK (PJW)**

13 UNITED STATES OF AMERICA,  
 14 Petitioner,  
 15 vs.  
 16 ARIEL LUNA,  
 17 Respondent.

) Case No. CV 13-  
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 ) ~~[PROPOSED]~~  
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 ) ORDER TO SHOW CAUSE  
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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") summons. See United States v. Powell,  
 25 379 U.S. 48, 57-58 (1964); see also, Crystal v. United States,  
 26 172 F.3d 1141, 1143-44 (9th Cir. 1999); United States v. Jose,  
 27 131 F.3d 1325, 1327 (9th Cir. 1997); Fortney v. United States,  
 28 59 F.3d 117, 119-20 (9th Cir. 1995) (the Government's *prima facie*

1 case is typically made through the sworn declaration of the IRS  
2 agent who issued the summons); accord, United States v. Gilleran,  
3 992 F.2d 232, 233 (9th 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. 650.

7  United States Courthouse  
8 312 North 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 Courthouse  
12 411 West Fourth Street, Santa Ana, California, 92701

13  Brown Federal Building and United States Courthouse  
14 3470 Twelfth Street, Riverside, California, 92501

15 on April 15, 2013, at 9:30 a.m.,

16 and show cause why the testimony and production of books, papers,  
17 records, and other data demanded in the subject Internal Revenue  
18 Service summons should not be compelled.

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

27 **IT IS FURTHER ORDERED** that within ten (10) days after  
28 service upon Respondent of the herein described documents,

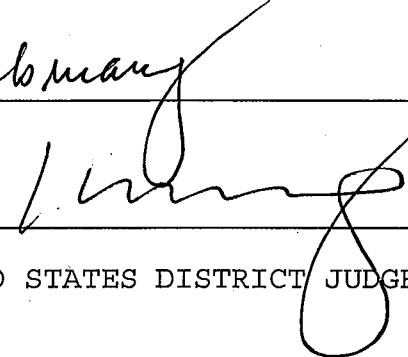
1 Respondent shall file and serve a written response, supported by  
2 appropriate sworn statements, as well as any desired motions.  
3 If, prior to the return date of this Order, Respondent files a  
4 response with the Court stating that Respondent does not desire to  
5 oppose the relief sought in the Petition, nor wish to make an  
6 appearance, then the appearance of Respondent at any hearing  
7 pursuant to this Order to Show Cause is excused, and Respondent  
8 shall be deemed to have complied with the requirements of this  
9 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.

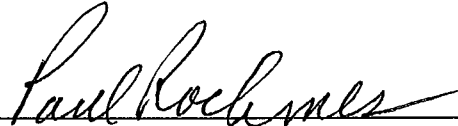
9  
10 DATED: This 26<sup>th</sup> day of February, 2013.

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HON.  
UNITED STATES DISTRICT JUDGE

14 Presented By: \*

15 ANDRÉ BIROTTE JR.  
United States Attorney

16 SANDRA R. BROWN  
17 Assistant United States Attorney  
18 Chief, Tax Division

19   
20 PAUL H. ROCHMES  
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