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E-FILED 02/10/14

9   UNITED STATES DISTRICT COURT

10   CENTRAL DISTRICT OF CALIFORNIA

11   WESTERN DIVISION

12

13 United States of America,   Case No. CV14-475 PSG (PLHx)

14   Petitioner,   [Proposed] Order to Show Cause

15   vs.

16 Royce Gracie and Marianne Cuttic,

17   Respondents.

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19

20   Based upon the Petition to Enforce Internal Revenue Service Summonses,

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) summonses. *See* United States v.

24 Powell, 379 U.S. 48, 57-58, 85 S.Ct. 248, 255, 13 L.Ed.2d 112, 119 (1964).

25   **IT IS ORDERED** that Respondents 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 testimony and production of books, papers,

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records, and other data demanded in the subject IRS summonses should not be compelled:

Date: Monday, March 24, 2014

Time: 1:30 pm

Courtroom: 880

Address: ☐ United States Courthouse

                 312 North Spring Street, Los Angeles, California, 90012

              ☒ Roybal Federal Building and United States Courthouse

                 255 E. Temple Street, Los Angeles, California, 90012

              ☐ Ronald Reagan Federal Building and United States Courthouse

                 411 West Fourth Street, Santa Ana, California, 92701

              ☐ Brown Federal Building and United States Courthouse

                 3470 Twelfth Street, Riverside, California, 92501

      IT IS FURTHER ORDERED that copies of the following documents be served on Respondents (a) by personal delivery, (b) by leaving a copy at Respondents' dwelling or usual place of abode with someone of suitable age and discretion who resides there, or (c) by certified mail:

    1. This Order; and

    2. The Petition, Memorandum of Points and Authorities, and accompanying Declaration.

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

      IT IS FURTHER ORDERED that within ten (10) days after service upon Respondents of the herein described documents, Respondents shall file and serve a written response, supported by appropriate sworn statements, as well as any desired motions. If, prior to the return date of this Order, Respondents file a response with the Court stating that Respondents do not oppose the relief sought

1 in the Petition, nor wish to make an appearance, then the appearance of

2 Respondents at any hearing pursuant to this Order to Show Cause is excused, and

3 Respondents shall comply with the summons within ten (10) days thereafter.

4   **IT IS FURTHER ORDERED** that all motions and issues raised by the pleadings

5 will be considered on the return date of this Order. Only those issues raised by

6 motion or brought into controversy by the responsive pleadings and supported by

7 sworn statements filed within ten (10) days after service of the herein described

8 documents will be considered by the Court. All allegations in the Petition not

9 contested by such responsive pleadings or by sworn statements will be deemed

10 admitted.

11

12 DATED: 2/10/14

13   PHILIP S. GUTIERREZ

14   _____

15   U.S. DISTRICT COURT JUDGE

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17 Respectfully submitted,

18 ANDRÉ BIROTTE JR.

19 United States Attorney
   SANDRA R. BROWN
20 Assistant United States Attorney
   Chief, Tax Division
21   /S/ RC
22 ROBERT F. CONTE
23 Assistant United States Attorney
24 Attorneys for United States of America

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