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

13 UNITED STATES OF AMERICA,
 14 Petitioner,
 15 v.
 16 KEVIN JONES, as President of
 Techguard Insurance Company, Ltd.,
 17 Respondent.

No. CV 16-8983 BRO (RAOx)
 ORDER TO SHOW CAUSE

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 21 Upon the Petition and supporting Memorandum of Points and Authorities, and the
 22 supporting Declaration to the Petition, the Court finds that Petitioner has established its
 23 prima facie case for judicial enforcement of the subject Internal Revenue Service (“IRS”
 24 and “Service”) summons. See United States v. Powell, 379 U.S. 48, 57-58, 85 S.Ct. 248,
 25 13 L.Ed.2d 112 (1964); see also Crystal v. United States, 172 F.3d 1141, 1143-1144 (9th
 26 Cir. 1999); United States v. Jose, 131 F.3d 1325, 1327 (9th Cir. 1997); Fortney v. United
 27 States, 59 F.3d 117, 119-120 (9th Cir. 1995) (the Government’s prima facie case is
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1 typically made through the sworn declaration of the IRS agent who issued the
2 summons); accord, United States v. Gilleran, 992 F.2d 232, 233 (9th Cir. 1993).

3 THEREFORE, IT IS ORDERED that Respondent appear before this District
4 Court of the United States for the Central District of California in Courtroom No. 7C,
5 United States Courthouse, 350 West First Street, Los Angeles, California 90012
6 on March 20, 2017, at 1:30 pm and show cause why the testimony and production of
7 books, papers, records and other data demanded in the subject Internal Revenue Service
8 summons should not be compelled.

9 IT IS FURTHER ORDERED that copies of this Order, the Petition, Memorandum
10 of Points and Authorities, and accompanying Declaration be served promptly upon
11 Respondent by any employee of the Internal Revenue Service or by the United States
12 Attorney's Office, by personal delivery, or by leaving copies of each of the foregoing
13 documents at the Respondent's dwelling or usual place of abode with someone of
14 suitable age and discretion who resides there, or by certified mail.


15 IT IS FURTHER ORDERED that within ten (10) days after service upon
16 Respondent of the herein described documents, Respondent shall file and serve a written
17 response, supported by appropriate sworn statements, as well as any desired motions. If,
18 prior to the return date of this Order, Respondent files a response with the Court stating
19 that Respondent does not desire to oppose the relief sought in the Petition, nor wish to
20 make an appearance, then the appearance of Respondent at any hearing pursuant to this
21 Order to Show Cause is excused, and Respondent shall be deemed to have complied with
22 the requirements of this Order.

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

4 IT IS SO ORDERED.

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6 DATED: December 21, 2016

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8 By: 
9 Honorable Beverly R. O'Connell
United States District Court Judge

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11 Respectfully submitted,

12 EILEEN M. DECKER
United States Attorney
13 THOMAS D. COKER
Assistant United States Attorney
14 Chief, Tax Division

15
16 /s/ _____
17 JAMES C. HUGHES
Assistant United States Attorney
18 Attorneys for Petitioner
19 UNITED STATES OF AMERICA