

1 the sworn declaration of the IRS agent who issued the summons); accord, United
2 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 of the
5 Honorable Beverly Reid O’Connell, No. 7C,

6
7 XXX United States Courthouse
8 350 West First Street, Courtroom 7C
9 Los Angeles, California 90012

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11 On **October 24, 2016, at 9:00 A.M.**, and show cause why the testimony and
12 production of books, papers, records and other data demanded in the subject
13 Internal Revenue Service summons should not be compelled.

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

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

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

11 Dated: September 22, 2016



HONORABLE BEVERLY REID O'CONNELL
UNITED STATES DISTRICT COURT JUDGE

14 Presented By:

15 EILEEN M. DECKER
16 United States Attorney
17 THOMAS D. COKER
18 Assistant United States Attorney
19 Chief, Tax Division

20 /s/

21 Valerie L. Makarewicz
22 Assistant United States Attorney
23 Attorneys for the United States of America
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