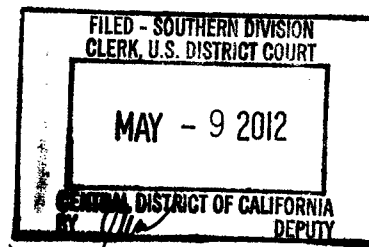


1 ANDRÉ BIROTTE JR.
United States Attorney
2 SANDRA R. BROWN
Assistant United States Attorney
3 Chief, Tax Division
TAMAR KOUYOUMJIAN (CA SBN 254148)
4 Assistant United States Attorney
Room 7211, Federal Building
5 300 North Los Angeles Street
Los Angeles, California 90012
6 Telephone: (213) 894-7388
Facsimile: (213) 894-0115
7 Email: tamar.kouyoumjian@usdoj.gov



8 Attorneys for United States of America

9 UNITED STATES DISTRICT COURT
10 CENTRAL DISTRICT OF CALIFORNIA
11 SOUTHERN DIVISION

LOGGED
2012 MAY - 2 PM 12: 27
CLERK U.S. DISTRICT COURT
CENTRAL DIST. OF CALIF.
LOS ANGELES

13 UNITED STATES OF AMERICA,
14 Petitioner,
15 vs.
16 STEVEN T. ODALY,
17 Respondent.

) Case No. 8:12-cv-683 UST (JPRK)
)
) [PROPOSED] ORDER TO SHOW CAUSE
)
)
)
)
)
)
)

19 Upon the Petition and supporting Memorandum of Points and
20 Authorities, and the supporting Declaration to the Petition, the
21 Court finds that Petitioner has established its *prima facie* case
22 for judicial enforcement of the subject Internal Revenue Service
23 ("IRS" and "Service") summons. See United States v. Powell, 379
24 U.S. 48, 57-58, 85 S.Ct. 248, 13 L.Ed.2d 112 (1964); see also
25 Crystal v. United States, 172 F.3d 1141, 1143-1144 (9th Cir.
26 1999); United States v. Jose, 131 F.3d 1325, 1327 (9th Cir.
27 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. 10A,

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

11 _____ Roybal Federal Building and United States Courthouse
12 255 E. Temple Street,
13 Los Angeles, California 90012

14 X Ronald Reagan Federal Building and United States Courthouse
15 411 West Fourth Street,
16 Santa Ana, California 92701

17 _____ Brown Federal Building and United States Courthouse
18 3470 Twelfth Street, Riverside, California 92501

19 on July 9, 2012, at 10:00 a.m.

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

23 **IT IS FURTHER ORDERED** that copies of this Order, the
24 Petition, Memorandum of Points and Authorities, and accompanying
25 Declaration be served promptly upon Respondent by any employee of
26 the Internal Revenue Service or by the United States Attorney's
27 Office, by personal delivery, or by leaving copies of each of the
28 foregoing documents at the Respondent's dwelling or usual place

1 of abode with someone of suitable age and discretion who resides
2 there, or by certified mail.

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

14 ///

15 ///

16 ///

17 ///

18 ///

19 ///

20 ///

21 ///

22 ///

23 ///

24 ///

25 ///

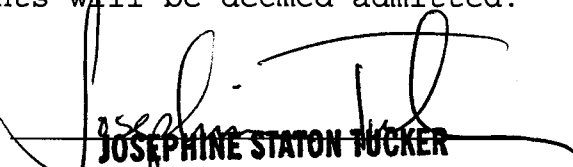
26 ///

27 ///

28 ///


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: 5/08/12


11 **JOSEPHINE STATON TUCKER**
United States District Judge

12 Presented By:

13 ANDRÉ BIROTTE JR.
United States Attorney
14 SANDRA R. BROWN
Assistant United States Attorney
15 Chief, Tax Division

16
17 
18 TAMAR KOUYOUMJIAN
Assistant United States Attorney
Attorneys for United States of America
19 Petitioner