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9 UNITED STATES DISTRICT COURT
 10 CENTRAL DISTRICT OF CALIFORNIA
 11 SOUTHERN DIVISION
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13 UNITED STATES OF AMERICA, 14 Petitioner, 15 vs. 16 MARK T. ELLIS, 17 Respondent.	}	Case No. SACV 13-1829-AG(JPRx) <u>ORDER TO SHOW CAUSE</u>
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20 Upon the Petition and supporting Memorandum of Points and Authorities
 21 and Declaration to the Petition, the Court finds that petitioner has established its
 22 prima facie case for judicial enforcement of the two subject summonses. See
 23 United States v. Powell, 379 U.S. 48, 57-58, 85 S.Ct. 248, 13 L.Ed.2d 112 (1964);
 24 United States v. Abrahams, 905 F.2d 1276, 1280 (9th Cir. 1990) (the Government's
 25 prima facie case is typically made through the sworn declaration of the I.R.S.
 26 agent who issued the summons).
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1 Therefore, **IT IS ORDERED** that respondent Mark T. Ellis appear before this
2 District Court of the United States for the Central District of California, in
3 Courtroom No. 10D,

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5 United States Court House
6 312 North Spring Street, Los Angeles, California, 90012

7 Roybal Federal Building
8 255 E. Temple Street, Los Angeles, California, 90012

9 Ronald Reagan Federal Building and United States Court House
10 411 West Fourth Street, Santa Ana, California 92701

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12 on January 27, 2014, at 10:00 a.m., and show cause why
13 testimony and production of books, records, papers and other data demanded in
14 the two subject Internal Revenue Service summonses should not be compelled.

15 **IT IS FURTHER ORDERED** that copies of this Order, the Petition,
16 Memorandum of Points and Authorities and accompanying Declaration be served
17 promptly upon respondent Mark T. Ellis by any employee of the Internal Revenue
18 Service by personal delivery or by certified mail.

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

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

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DATED: November 25, 2013

Andrew J Guilford
United States District Judge